

Alabama Handbook for Electronic Filers



Alabama Corporate Income Tax, S Corporation Income Tax and Partnership/LLC Returns Tax Year 2006



Alabama Department of Revenue
Corporate/Partnership Income Tax Electronic Filing
Publication AL4163 (12/2006)

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SECTION 1: INTRODUCTION

The Alabama Department of Revenue (Department), in conjunction with the Internal Revenue Service (IRS), will begin accepting Alabama Corporate Income Tax (20C) returns and corresponding forms and schedules for tax year 2006 by using the IRS' Modernized E-File system (MeF). The transmission method will be a Web Service using Simple Object Access Protocol (SOAP) with attachments messaging. The return data will be formatted using Extensible Markup Language (XML). Authorized E-File providers, also known as Electronic Return Originators (ERO's) can submit returns to the IRS MeF system for federal and state return processing. State returns can be submitted as a federal return with a state return attached, called a "Fed/State" return, or as a state return, known as a "State Only" submission. Each return (Fed/State or State Only) must be in a separate submission. Multiple submissions may be contained in a single message payload. Software developers must test with the Department and receive approval prior to submitting live Fed/State or State-Only returns.

SECTION 2: CHANGES FOR TAX YEAR 2006

For Tax Year 2006 the Department has added electronic filing for Partnerships and S Corporations. At this time Alabama will only accept one return each filing season, any subsequent filings such as additional short year returns and amended returns must be filed by paper.

Corporations/Partnerships electing to electronically file their Alabama Corporate Income Tax return must also electronically pay their tax liability. The Department offers three electronic payment options: Electronic Funds Transfer (EFT), Electronic Check (E-Check) and Credit Card. See Section 13 Electronic Payment Options. As of October 1, 2006, taxpayers who have any tax payments of \$750 or more are required to pay through Electronic Funds Transfer.

SECTION 3: CONTACT INFORMATION

For best possible service, please choose the appropriate contact carefully.

FOR TECHNICAL QUESTIONS REGARDING:

- The web site
- The XML Schema
- The Summary of the XML Schema (spreadsheet)
- Additional detail of schema elements
- The sample return
- The sample xml instance document
- Software testing and approval
- Missing acknowledgements

CONTACT: Corporate/Partnership Income Tax E-File Coordinator
Individual & Corporate Tax Division
Alabama Department of Revenue
P.O. Box 327450
Montgomery, AL 36132-7450

Kathleen Abrams, E-File Project Manager @ 334-242-9822
Jo Ann Ledbetter, Corporate E-File Coordinator @ 334-242-1219

EMAIL: corporate.efile@revenue.alabama.gov

FAX: 334-353-8068

FOR **QUESTIONS** REGARDING:

- Form/schedule development
- Substitute forms approval

CONTACT: Individual & Corporate Tax Division
Forms Officer
50 N Ripley St, Room 4212
Montgomery AL 36104

Jayne Stinson, Forms Officer @ 334-353-9447

EMAIL: jayne.stinson@revenue.alabama.gov

FAX: 334-242-0064

FOR **CORPORATE INCOME TAX QUESTIONS** REGARDING:

- Corporate Income Tax Laws and Regulations
- Filing requirements
- General correspondence
- Billings
- Refunds
- Name and address changes
- Preliminary and Final Assessments

CONTACT: Corporate Income Tax Section
Individual & Corporate Tax Division
Alabama Department of Revenue
P.O. Box 327430
Montgomery, AL 36132-7430

TELEPHONE: 334-242-1200

EMAIL: www.revenue.alabama.gov/mailform.cfm
Select Corporate Income Tax from the dropdown list

FAX: 334-242-2537

FOR **PASS-THRU ENTITY QUESTIONS** (S CORPORATION OR PARTNERSHIP) REGARDING:

- Income Tax Laws and Regulations
- Filing requirements
- General correspondence
- Billings
- Refunds
- Name and address changes
- Preliminary and Final Assessments

CONTACT: Pass-Thru Entity Unit
Individual & Corporate Tax Division
Alabama Department of Revenue
P.O. Box 327441
Montgomery, AL 36132-7441

TELEPHONE: 334-242-1033

EMAIL: www.revenue.alabama.gov/mailform.cfm
Select Partnerships/SCorps/Estates, Trusts from the dropdown list

FAX: 334-242-1030

OTHER INFORMATION:

Alabama's website - www.alabama.gov
Alabama Department of Revenue website – www.revenue.alabama.gov
Corporate Income Tax Electronic Filing Information – www.revenue.alabama.gov/incometax/corpefilemain.htm
State Master Schema - www.irs.gov/efile/article/0,,id=140378,00.html
Internal Revenue Service (IRS) – www.irs.gov
IRS 1120/1120S e-file information website - www.irs.gov/efile/article/0,,id=103789,00.html
IRS 1065 Modernized e-file website - <http://www.irs.gov/efile/article/0,,id=153999,00.html>
Federation of Tax Administrators (FTA) – www.taxadmin.org

SECTION 4: PARTICIPATION

APPLICATION TO PARTICIPATE

Those who wish to participate in the Federal/State Electronic Filing Program must first apply to the IRS by submitting Form 8633, Application to Participate in the Electronic Filing Program. IRS Publication 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers of Forms 1120/1120S and Publication 3112, IRS e-file Application and Participation specifies the application process and requirements for federal participation. In order to begin e-filing tax returns, you must apply and be accepted as an Authorized IRS e-file Provider. The quickest way to apply is to use the IRS e-file Application On-Line. For more information go to the link below:

<http://www.irs.gov/efile/article/0,,id=131140,00.html>

The ADOR automatically accepts electronic filers (electronic return originators and transmitters) which have been accepted to participate in the Federal Electronic Filing Program. No additional registration is required on the part of electronic filers. This document, Alabama Handbook for Electronic Filers of Corporate Income Tax Returns (Tax Year 2006), is to be used in conjunction with IRS Publication 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers of Forms 1120/1120S.

IRS Publication 4163 provides detailed instructions on policies and procedures for the federal electronic filing program. All rules, regulations, and requirements governing tax preparers, transmitters, and originators of returns specified by the IRS are in effect for the ADOR. This document sets forth the requirements unique to the filing of Alabama corporate income tax returns. Together the documents specify the requirements for the joint electronic filing of Alabama corporate or partnership income tax returns and federal corporate or partnership income tax returns. Therefore, electronic filers are encouraged to become thoroughly familiar with both documents.

SECTION 5: ERO AND TRANSMITTERS RESPONSIBILITIES

Electronic Return Originators (EROs) and transmitters must be approved with the IRS in order to submit Fed/State or State-Only returns. EROs and transmitters must maintain a high degree of integrity, compliance, and accuracy to continue participation in the Alabama Electronic Filing Program.

CONFIDENTIALITY

Unauthorized access or disclosure of confidential taxpayer information will result in severe Federal and Alabama criminal and civil penalties. In accordance with Code of Alabama, 1975 §40-2A-10 disclosure of confidential information in violation of this statute is a class A misdemeanor.

COMPLIANCE

Alabama participates in the federal/state electronic filing program. Therefore, all EROs and transmitters must meet **all** federal **and** state requirements. The following guidelines compliment the IRS' guidelines.

- Comply with all federal and state procedures, requirements and specifications as defined in the following publications:
 - IRS Publications 4163 - *Modernized e-File Information for Authorized IRS e-file Providers of Forms 1120/1120S*
 - IRS Publication 4164 - *Modernized e-File Guide for Software Developers and Transmitters*
 - Alabama Publication AL4163 – *Alabama Handbook for Electronic Filers of Corporate/Partnership Income Tax Returns*
 - Alabama Publication AL4164 - *Software Developers and Transmitters Guidelines and Schemas for Alabama Corporate/Partnership Income Tax Returns*
 - Alabama Publication AL4164A - *Alabama Corporate/Partnership Income Test Package*

Alabama publications are not intended to alter or amend the IRS requirements and guidelines.

- Provide accurate Alabama income tax returns in correct electronic format for transmission.

TIMELINESS OF FILING

EROs must ensure that electronic returns are filed in a timely manner. See Filing Chart below for due dates. The receipt date of the electronic transmission will constitute the receipt date of the return if the return is acknowledged as accepted by the Department. Any return **not** acknowledged by the Department as "accepted" is considered not filed.

FILING CHARTS

Return Due Date Chart Forms 20C, 20S, and PTEC for 20S Tax Year 2006				
Tax Period Beginning & Ending Dates	Tax Period	*Due Date (Weekends Considered)	6 Month Extension Due Date (Weekends Considered)	Tax Year of Return
1/1/06—12/31/06	200612	03/15/2007	09/17/2007	2006
2/1/06—1/31/07	200701	04/16/2007	10/15/2007	2006
3/1/06—2/28/07	200702	05/15/2007	11/15/2007	2006

Return Due Date Chart Forms 20C, 20S, and PTEC for 20S Tax Year 2006					
4/1/06—3/31/07	200703	06/15/2007	12/17/2007	2006	
5/1/06—4/30/07	200704	07/16/2007	01/15/2008	2006	
6/1/06—5/31/07	200705	08/15/2007	02/15/2008	2006	
7/1/06—6/30/07	200706	09/17/2007	03/17/2008	2006	
8/1/06—7/31/07	200707	10/15/2007	04/16/2008	2006	
9/1/06—8/31/07	200708	11/15/2007	05/15/2008	2006	
10/1/06—9/30/07	200709	12/17/2007	06/16/2008	2006	
11/1/06—10/31/07	200710	01/15/2008	07/15/2008	2006	
12/1/06—11/30/07	200711	02/15/2008	08/15/2008	2006	
Legal Due Date is the 15th of each month.					

Return Due Date Chart Forms 65 and PTEC for 65 Tax Year 2006				
Tax Period Beginning & Ending Dates	Tax Period	*Due Date (Weekends Considered)	6 Month Extension Due Date (Weekends Considered)	Tax Year of Return
1/1/06—12/31/06	200612	04/16/2007	10/15/2007	2006
2/1/06—1/31/07	200701	05/15/2007	11/15/2007	2006
3/1/06—2/28/07	200702	06/15/2007	12/17/2007	2006
4/1/06—3/31/07	200703	07/16/2007	01/15/2008	2006
5/1/06—4/30/07	200704	08/15/2007	02/15/2008	2006
6/1/06—5/31/07	200705	09/17/2007	03/17/2008	2006
7/1/06—6/30/07	200706	10/15/2007	04/16/2008	2006
8/1/06—7/31/07	200707	11/15/2007	05/15/2008	2006
9/1/06—8/31/07	200708	12/17/2007	06/16/2008	2006
10/1/06—9/30/07	200709	01/15/2008	07/15/2008	2006
11/1/06—10/31/07	200710	02/15/2008	08/15/2008	2006
12/1/06—11/30/07	200711	03/17/2008	09/15/2008	2006
*Legal Due Date is the 15th of each month.				

After an electronic return is acknowledged as accepted, it cannot be recalled, intercepted or changed in any manner. If either the ERO or taxpayer wishes to change any entries on an accepted electronic return, an amended paper return must be filed.

RESPONSIBILITY TO CLIENTS

EROs have been entrusted with the task of filing a client's tax return and must assume the responsibility of ensuring that the return arrives at the Alabama Department of Revenue. In the event that the electronic Alabama return fails to arrive at its destination, EROs must notify their clients of the requirement to file a paper return.

FORM RETENTION REQUIREMENTS

The ERO is required to retain an electronic copy of all returns, forms and schedules submitted for a period of three years from the due date of the return or the date the return was filed, whichever is later. If the need arises, the Department may request any of the documents, in writing, and the ERO must provide a copy of the document within five working days of the request.

Persons or firms not meeting these requirements are subject to having their acceptance into the program revoked. Should an ERO decide to no longer remain in the business, the Department must be notified, in order to, determine the proper resolution of electronic filing program documents and records.

SECTION 6: MONITORING AND SUSPENSION

The Department will monitor the quality of electronic transmissions. If the quality is unacceptable, The Department will contact the ERO, software developer or transmitter. The Department will also monitor complaints about electronic filers and issue warning or suspension letters as appropriate. The Department reserves the right to suspend the electronic filing privilege of any electronic filer, software developer or transmitter who varies from the requirements, specifications and procedures stated in this guide or any corresponding administrative rules, or who does not consistently transmit error-free returns. When suspended, the electronic filer, software developer, or transmitter will be advised of the requirements for reinstatement into the program.

SECTION 7: GENERAL INFORMATION

THE DEPARTMENT WILL ACCEPT THE FOLLOWING RETURN TYPES:

- Fed/State Original
- State Only

The E-File Program works best when the Federal and State returns are filed together in one transmission to the IRS (although this is not always possible). Upon receipt, the Internal Revenue Service will validate and verify the federal return data. The IRS will either accept or reject the federal return. The state return is only available to the Department after the federal return is accepted by IRS. If a Fed/State submission is rejected by IRS, the state will not receive the state return portion. The Fed/State submission must be re-submitted.

State-Only Electronic Return Transmissions - IRS provides the ability for an ERO or individual to transmit/retransmit a state return through the fed/state system without simultaneously transmitting a federal return. There is no difference in the transmission sequence. State-Only returns are transmitted to IRS, validated and made available for states to download in the same fashion as with the traditional fed/state transmission. This provides a means for individuals who file multiple state returns to have each participating state's return electronically filed. However, each state return must be transmitted separately. The taxpayer's federal return must be completed, transmitted and accepted by IRS before transmitting/re-transmitting a State-Only return.

SUPPORTED ALABAMA FORMS:

The Department will support the following forms and schedules for Corporate return processing:

- Alabama Form 20C (Schedules A, B, C, D-1, D-2,E, F, G) with Alabama Schedule 20C AS and Alabama Schedule 20C AAGIS as a binary attachment
- Alabama Form 20S(Schedules A, B, C, D, E, F, G, H, K) with Alabama Schedule K-1 and Alabama Schedule NRA (NRA must also be included as a Binary Attachment)
- Alabama Form 65 (Schedules A, B, C, D,E, K) with Alabama Schedule K-1 and Alabama Schedule NRA (NRA must also be included as a Binary Attachment)
- Alabama Form PTEC and Schedule PTE-CK1
- Other schedules as binary attachments

The complete federal return and the necessary supporting schedules as submitted to the IRS are required to be submitted in XML and PDF format along with the Alabama return. If the taxpayer is included in the federal return of a consolidated group, a copy of the pro-forma federal return for the company must be included along with the first four pages of the consolidated federal return. Failure to attach the complete federal return with the necessary supporting schedules may result in the imposition of delinquent penalties.

EXCLUSIONS FROM CORPORATE/PARTNERSHIP ELECTRONIC FILING INCLUDE:

- Returns for a Tax Year prior to 2005 (20C) and prior to 2006 (20S, 65, PTEC)
- Amended returns
- 52-53 week filer returns
- Name Change Returns

Initially, Alabama will only accept one return each filing season, any subsequent filings such as additional short year returns and amended returns must be filed by paper.

SECTION 8: ATTACHMENTS TO THE ELECTRONIC RETURN

The tax return may also include non-XML documents, known as “binary attachments”, submitted in PDF format. Approved tax preparation software must provide the necessary instructions for creating and submitting all required attachments. These attachments include items from the following sources:

- Required by the return. Example – a line on the form states “attach itemized schedule”
- Required by the form instructions. Example – instructions state “attach a statement to line XX...”

Approved MeF tax preparation software should provide the necessary instructions for creating, scanning or exporting documents in PDF format and submitting these documents as attachments that are required by Alabama and IRS Publications, Code, and/or Regulations. Preparers will create the binary attachments as pdf documents and submit them as electronic files attached to the MeF return. Check with your software provider to see if your software will support binary attachments.

These binary attachments are included to allow taxpayers to provide requested documentation that includes required signatures and third party documents as required by forms and instructions (AL8453-C signature document, signed copy of lease, signed appraisal statement, etc).

MeF tax preparation software must use the following names for binary attachments because they will be validated by business rules.

Required Binary Attachments	Required Binary Attachment Title
AL-8453C Corporate/Partnership Income Tax Return Declaration for Electronic Filing	AL8453C.pdf
Copy of the Federal submitted to the IRS (Form 1120, 1120S, 1120A, 1120F, 990T, 1065, etc)	Federal1120.pdf / Federal1120S.pdf / Federal1120A.pdf / Federal1120F.pdf, Federal990T.pdf /Federal1065.pdf

Conditional Binary Attachments	Required Binary Attachment Title
Consolidated 1120 Pages 1-4 (If applicable)	Consolidated1120.pdf
Pro forma 1120 (If applicable)	Proforma1120.pdf
Federal Form 7004 (if applicable)	Federal 7004.pdf
Federal Form 851 (if applicable)	Federal 851.pdf
Signed Schedule NRAs – Non-resident Agreements (if applicable) (20S/65)	ALNRA.pdf
Alabama 20C-CRE – Election to File Consolidated Income Tax Return (if applicable)	AL20C_CRE.pdf
If the Alabama Consolidated Return checkbox (StateConsolidatedReturn) is checked. A copy of Schedule 20C-AAGIS Alabama Affiliated Group Income Spreadsheet must be attached	AL20C_AAGIS.pdf
If the Multistate Corporation Separate Accounting checkbox (MultiStateCorpSepAcct) is checked. A copy of the Separate Accounting Approval letter signed by the Commissioner of Revenue must be attached	SeparateAccountingApproval.pdf
If the taxpayer is a member of a affiliated group which files a consolidated federal return the parent company's current Federal Income Tax Deduction Election (1552) letter must be attached along with the Federal Income Tax Deduction Calculations	1552Election_Calculations.pdf
.PDF copy of each Alabama corporate income tax return (page 1 only) where the Net Operating Loss listed on Schedule B that is more than six years old	NOL_YYYY_AL20CPg1.pdf
Alabama Schedule AB – Add Back (if applicable)	ALScheduleAB.pdf
Alabama Form 2220AL Underpayment of Estimated Tax for Corporations (if applicable)	Form2220AL.pdf
Enterprise Zone Capital Credit calculations (if applicable) - This PDF should include Schedule EZ, Certificates and all calculations.	EnterpriseZoneCredit.pdf
Employer Education Credit calculations (if applicable) - This PDF should include a copy of the document of approval along with a detailed schedule computing the credit.	EmployerEducationCredit.pdf
Income Tax Credit calculations (if applicable) - This PDF should include certificate/document of approval, computation of income generated from project, support for amount paid, and computation of the credit.	IncomeTaxCredit.pdf
Tax Increment Fund Payment Credit calculations (if applicable) - This PDF should include the document of approval along with proof of payment(s) into the fund relative to corporate income tax and a detailed schedule computing income generated from the project.	TaxIncrementFundPaymentCredit.pdf

Coal Tax Credit calculations (if applicable) - This PDF should include a detailed schedule computing the coal tax credit.	CoalTaxCredit.pdf
Capital Tax Credit (if applicable) - This PDF must include Form AR (Annual Report of Project) and Form K-RCC if applicable.	CapitalTaxCredit.pdf
Other Reconciliation Items (20S if applicable)- This PDF must clearly explain the nature and amounts of the reconciling items.	OtherReconciliationItems.pdf
Other Separately Stated Items (20S if applicable)-This PDF must clearly explain the nature and amounts of the other separately stated items.	OtherSeparatelyStatedItems.pdf
Separate Non-Business Income/Loss (20S/65 if applicable) This PDF must identifying the nature and amounts of the separately stated non-business items.	SeparateNonBusiness.pdf
Other Expense Portfolio Income (20S/65 if applicable)- This PDF must identify the nature and amounts of the other expenses related to portfolio income.	OtherExpenses.pdf
If there is Tax Due on the 20S return - A PDF with a computation schedule must be submitted.	StateIncTaxSCorp.pdf

For all other binary attachments, the tax preparation software must provide the taxpayer the ability to enter a meaningful name. The following table provides a few examples of meaningful names.

CONDITION	BINARY ATTACHMENT TITLE
If the regulations require you to attach a merger agreement.	1120 Merger Agreement for XYZ Corporation
If required to attach a detailed schedule of Other Income.	OtherIncome.pdf
If required to attach a schedule of Other Property for Schedule D1 or Schedule C (20S/65).	SchD1OtherProperty.pdf / SchCOtherProperty.pdf
If shareholder notes are more than 50 characters (20S/65 – K-1)	ShareholderNotes.pdf
If state notes are more than 50 characters (20S/65 K-1)	StateAdditionalInformation.pdf

SECTION 9: SPECIAL INSTRUCTIONS

Calendar year 2006 and fiscal years or short-years that begin on or after January 1, 2006 may be electronically filed. The tax year begin date and the tax year end date must be completed if the Fiscal Year (FY) or Short Year (SY) check box is selected. If the Calendar year (CY) check box is selected the tax year begin date and tax year end date will be January 1, 2006 and December 31,

2006 respectively. Initially, Alabama will only accept one return each filing season, any subsequent filings such as additional short year returns and amended returns must be filed by paper.

SPECIAL INSTRUCTIONS FOR FORM 20C

The Alabama Corporate Income Tax Return - Form 20C, S Corporation Income Tax Return – Form 20S and Alabama Partnership Information Return – Form 65 are not considered complete and properly filed unless a copy of the appropriate federal return (Form 1120, 1120A, 1120F, 990T, 1120S, 1065 etc) is attached. Failure to attach the complete federal return with the necessary supporting schedules (such as Schedule D, Form 4797 and spreadsheet of income statements for all corporations included in the Federal Consolidated Return) can result in rejection of the return and may result in the imposition of delinquent penalties. (See Form 20C instructions.)

The total amount of the corporation's income tax liability for the period is due on or before the unextended due date of the return. If the return is to be filed under extension, Form 20-E should be used to pay any balance of tax due after all estimated payments and credits have been allowed. Any balance of tax due and not paid on or before the due date will be subject to a failure to timely pay penalty of 1% per month, up to 25% in accordance with Section 40-2A-11, and will accrue interest as provided in Section 40-1-44 and at the rate established by the Secretary of the Treasury under the authority of 26 U.S.C. §6621. Extensions request may now be filed electronically at www.alabamainteractive.org/taxextension/.

If the Consolidated Federal Return Indicator is checked, then a copy of Federal Form 851, Affiliations Schedule must be attached (Federal 851.pdf), the Parent Name and Parent FEIN must be populated.

If 7004 Attached check box is checked, then a copy of the Federal 7004 must be attached (Federal7004.pdf)

If Corporation operating only in Alabama (Filing Status 1) is checked then the Alabama Apportionment factor must be 100%.

If Multistate Corporation Apportionment (Filing Status 2) is checked then Schedule D-1 must be completed.

If Multistate Corporation-Percentage of Sales (Filing Status 3) is checked then Schedule D-2 must be completed. This schedule should only be used by taxpayers whose only activity within Alabama consist of sales and does not include owning or renting real estate or tangible personal property, and whose gross Alabama sales do not exceed \$100,000.00. The tax liability is based on .25% of Alabama gross sales. See Section 40-18-23 for further information. If the Multi State Corporation Percentage Filing Status is selected Lines 1-14 should be blank, and Line 15 (State Income Tax) shall equal Schedule D-2 Line 4 (Tax Due on Gross Receipts).

If Multistate Corporation-Separate Accounting (Filing Status 4) is checked then the prior written approval document signed by the Alabama Department of Revenue Commissioner must be attached (SeparateAccountingApproval.pdf).

If Alabama Consolidated Return (Filing Status 5) is checked Form 20C-AS Alabama Affiliation Schedule (ScheduleAS.pdf), and Form 20C-CRE Election To File Consolidated Corporate Income Tax Return (ScheduleCRE.pdf) must be attached. Lines 1-14 should be blank and an income

spreadsheet (ConsolidatedIncome.pdf) must be attached. This spreadsheet must calculate each company's separate Alabama taxable income with a total Column for the Alabama Consolidated Return. An Alabama Affiliated Group may elect to file an Alabama consolidated return. An Alabama consolidated return means an Alabama corporate income tax return filed by or on behalf of the members of an Alabama Affiliated Group. The election is made by filing Form 20C-CRE (Election to File Consolidated Corporate Income Tax Return). The completed election form must be submitted to the department on or before the due date, with extensions, for the first taxable year for which the election is applicable.

In accordance with Section 40-18-39, for tax periods beginning January 2, 2002, and after, Alabama Affiliated Group means a group of corporations, each member of which is subject to tax under Section 40-18-31 and Public Law 86-272 which are members of an Affiliated Group for Federal purposes and file a Federal Consolidated Corporate Income Tax return. Each member shall allocate and apportion their Alabama taxable income and losses separately, using separate apportionment factors. These separate company amounts are then combined and reported on a single Alabama return for the Affiliated Group. All transactions between and among members of the Alabama Affiliated Group shall be reported on an arm's length basis. (Alabama Schedule 20C AAGIS must be attached showing each separate company's Alabama taxable income and the total for the Alabama consolidated return.) The election is made by the common parent of the Alabama Affiliated Group as the agent for all the members. If the common parent is not a member of the Alabama Affiliated Group, the members shall designate to the Department which member of the group shall serve that role for this purpose. The election is binding and irrevocable for a period of 120 consecutive months, beginning with the first month of the first taxable year for which the election is made and ending with the conclusion of the taxable year in which the 120th consecutive month expires.

Note: An Alabama real estate investment trust and its qualified real estate investment trust subsidiary are permitted to file on a consolidated basis without the above elections.

If a corporation is a member of an affiliated group which files a consolidated federal return, additional schedules are required. See "Other Information" on page 4 of the Form 20C for these filing requirements.

Schedule A - Reconciliation Adjustments of Federal Taxable Income to Alabama Taxable Income: Alabama income tax law is similar, but not identical, to the federal income tax law. It is necessary to make certain adjustments to reconcile federal taxable income before federal net operating loss to total taxable income from all locations computed in accordance with Alabama income tax law and rules before adjustments for federal income tax and net operating loss carryforward. Multistate Corporations must not use Schedule A to make adjustments for nonapportionable (nonbusiness) items. Adjustments for these items must be made on Schedule C. Reconciliation Adjustments (20C Line 3 and 20C Sch. A Line 26) must equal Total Additions minus Total Deductions (20C Sch. A Line 10 – Line 25).

Schedule B - Alabama Net Operating Loss Carryforward Calculation must be completed to report Alabama net operating loss deductions. The Alabama net operating loss deduction is limited to net operating losses incurred by a corporation which did business in Alabama and filed Alabama corporate income tax returns in prior taxable years. (You must attach copies of the Alabama corporate income tax returns (page 1 only) for all applicable years that are more than six years old. This would include tax periods where the net operating loss was used.) For taxable years beginning after December 31, 1984, a net operating loss may be carried forward for a maximum of 15 years. There is no provision in Alabama tax law that allows corporations to carry a net operating loss back

to prior taxable years. Note: Any amount claimed as a federal net operating loss deduction must be added back to federal taxable income on Alabama Form 20C page 1, line 2. If Alabama income before net operating loss (NOL) carry forward (20C Line 12) is less than or equal to zero, then an NOL deduction is not allowed, the Alabama NOL deduction (20C Line 13 & 20C Sch. B total Column 4) and the sum of Amount Used this Year (20C Sch B Column 4) must be zero.

Schedule C - Allocation of Nonbusiness Income, Loss, and Expense should only be used if Multistate Corporation Apportionment - Filing Status 2, page 1 is checked. This schedule is used to report all items of nonbusiness income, nonbusiness loss, and nonbusiness expense. These items are excluded from apportionable income and are allocated either to Alabama or to another state.

Schedule D-1 Apportionment Factor should only be used if Multistate Corporation Apportionment - Filing Status 2, page 1 is checked. This schedule must be completed to report the corporation's business activity in Alabama represented by the apportionment percentage. The Alabama apportionment factor (20C Line 7 / 20C Sch D-1, Line 26) must equal the sum of the Alabama property factor (20C Sch D-1, Line 14), Alabama payroll factor (20C Sch D-1, Line 15c) and the Alabama Sales factor (20C Sch D-1, Line 25c) divided by 3. If the total average property-everywhere (20C Sch D-1, Line 13b) is equal to zero then the factor is not utilized in the production of income, it shall be eliminated and the denominator reduced by 1; if payroll everywhere (20C Sch D-1, Line 15a) is equal to zero then the factor is not utilized in the production of income, it shall be eliminated and the denominator reduced by 1; if total sales everywhere (20C Sch D-1, Line 25b) is equal to zero then the factor is not utilized in the production of income, it shall be eliminated and the denominator reduced by 1.

Schedule D-2 Percentage of Sales should only be used if Multistate Corporation – Percentage of Sales Filing Status 3, page 1 is checked. This schedule should be used only by taxpayers whose only activity in Alabama consists of sales and does not include owning or renting real estate or tangible personal property, and whose gross Alabama sales do not exceed \$100,000. The tax liability is based on a percentage, .25%, of Alabama gross sales. Form 20C Schedule D-2 line 3a total gross receipts from sales will be rejected unless total Line 3a is equal to or less than \$100,000. Lines 1-14 should be blank, Alabama income tax (20C Line 15a) must equal Tax Due per 20C Sch D-2, Line 4 otherwise Alabama income tax (20C Line 15a) must equal Alabama taxable income (20C Line 14) multiplied by 6.5%.

Schedule E Federal Income Tax (FIT) Deduction/ (Refund) should be completed to compute the amount of the corporation's federal income tax deduction allowable for/apportioned to Alabama. This schedule also includes the amount of refund to be deducted, if any was received or accrued in that year according to the taxpayer's method of accounting. If this corporation is a member of an affiliated group which files a consolidated federal return, check the appropriate block to indicate the Federal Income Tax Deduction election made under 26 U.S.C Section 1552 (a)(1), (2), or (3). A copy of the work papers showing the computations made in allocating the consolidated tax liability to the separate corporations in the affiliated group must be attached.

The Federal income tax deduction / (refund) on 20C Line 11 & 20C Schedule E, Line 7 must equal the sum of Federal income tax deduction apportioned to Alabama (20C Schedule E, Line 5) minus Refund of federal income tax deducted in prior year(s) (20C Schedule E, Line 6).

Schedule F Credits/Exemptions:

Alabama Enterprise Zone Credit/Exemption: Corporations eligible for the tax credit must be approved by the Alabama Department of Economic and Community Affairs (ADECA) and must also receive certification annually from ADECA. Each corporation qualified for and receiving an

Alabama Enterprise Zone Credit is required to complete and file Schedule EZ and the certificate of Certification and computations with the Form 20C return. If a C corporation is a member or partner of a pass through entity that is eligible for the enterprise zone credit, the credit is distributed to each partner or member based on the percentage of ownership; Schedule EZ-K1 is required to be attached to the C corporation Form 20C return.

Employer Education Credit: Corporations eligible for the tax credit must have written approval from Alabama Department of Education. A copy of the document of approval along with a detailed schedule (including actual costs incurred, employee employment period) computing the credit must be filed with form 20C (EmployerEducationCredit.pdf).

Income Tax Credit: Corporations eligible for the tax credit must have written approval. The credit cannot exceed the lesser of (1) tax due, or (2) the amount paid pursuant to the financing agreement in the year for which tax is due, corresponding to debt service on the project obligations. A copy of the certificate/document of approval, computation of income generated from project, support for amount paid, and computation of credit must be filed with form 20C IncomeTaxCredit.pdf).

Tax Increment Fund Payment Credit: Corporations eligible for the tax credit must have written approval. The credit is allowed for any payments into the fund with respect to corporate income tax due, for the year, on income generated by or arising from the project. Such credit cannot exceed the lesser of the amount of income tax due or the amount (exclusive of job development fees) paid into the tax increment funds. The document of approval along with proof of payment(s) into the fund relative to corporate income tax and a detailed schedule computing income generated from the project must be filed with form 20C (TaxIncrementFundPaymentCredit.pdf)

Coal Tax Credit: Corporations doing business in Alabama as a producer of coal mined in Alabama are allowed a credit against the Alabama income tax liability. The credit is one dollar per ton of the increase in Alabama coal produced for the year over the Alabama coal produced in the prior year. A detailed schedule computing the coal tax credit must be filed with form 20C (CoalTaxCredit.pdf)

Capital Tax Credit: Corporations eligible for the tax credit must have written approval from the Alabama Department of Revenue prior to the project entity taking the credit. The credit allowable is up to 5 percent of the qualifying project's allowable capital costs for each of 20 years, limited to the tax liability generated by or arising out of the qualifying project, and is applied after all deductions, exemptions and other credits have been taken. The corporation is required to complete and attach Form AR with the Form 20C return to be eligible to receive the capital credit. If the C Corporation is a member or partner of an investing company that has a qualifying project, the C Corporation must complete and attach Form K-RCC with Form 20C. All documentations should be scanned into one pdf (CapitalTaxCredit.pdf) and filed with form 20C. If a capital credit is claimed on Form 20C, the project number should be entered in the space provided on line 6 of Schedule F.

Total Credits (20C Line 16e / 20C Sch F Line 7) must equal the sum of Enterprise Zone Credit (20C Sch F Line 1), Employer Education Credit (20C Sch F Line 2), Income Tax Credit (20C Sch F Line 3), Tax Increment Fund Payment Credit (20C Sch F Line 4), Coal Tax Credit (20CSch F Line 5) and Capital Tax Credit (20C Sch F Line 6).

Schedule G Consolidated Filing Fee. This schedule should be used by taxpayers who have elected to file an Alabama consolidated corporate income tax return. An annual fee shall be assessed for the privilege of filing an Alabama consolidated return. This fee shall be assessed and collected as an income tax and is due and payable with the return. Mark the appropriate box which indicates the total assets of the Alabama Affiliated Group. Enter the annual fee on the line provided and also on

Page 1, Line 15b. If State Consolidated Return checkbox is checked then Consolidated Filing Fee (20C Line 15b / 20C Sch G) must equal to either 5,000; 10,000; 15,000; 20,000 or 25,000.

Other Information Schedule should be used by all taxpayers without regard to Filing Status. This schedule request additional information, and requires additional forms and/or attachments as applicable to each corporate taxpayer.

SPECIAL INSTRUCTIONS FOR FORM 20S

The Alabama S Corporation Information/Tax Return – Form 20S requires that an Alabama Schedule K-1 be completed for any entity that was a shareholder at any time during the taxable year. The Alabama Form 20S is not considered complete and properly filed unless a copy of the federal Form 1120S with all federal K-1s are attached. Failure to attach the complete federal return with the necessary supporting schedules and all applicable Nonresident Shareholder Agreement forms (Sch NRA) will result in rejection of the return and may result in the imposition of delinquent penalties (See Form 20S Instructions).

The Alabama Form 20S is due by the 15th day of the 3rd month after the end of the tax year. If the return cannot be filed by the due date an automatic extension of time to file the return will be granted if: a copy of the Federal Form 7004 is attached to the return and the return is filed within the six-month period, or Alabama Form 20E is filed on or before the due date of the return regardless of whether the corporation files Federal Form 7004 (See Form 20S Instructions).

If Multistate Operation is checked then Schedule B, C, and D must be completed. Section 40-18-22, Code of Alabama 1975, requires Alabama S corporations that are doing business both within and without the State of Alabama to allocate and apportion their income in accordance with Chapter 27, Title 40, Code of Alabama 1975 (also known as the Multistate Tax Compact). See the Alabama Department of Revenue's Web site (www.revenue.alabama.gov) for Alabama's multi-state taxation laws and regulations.

Schedule A – Computation Of Separately Stated And Nonseparately Stated Income/Tax: Alabama income tax law is similar, but not identical, to federal income tax law. It is necessary to make certain adjustments to reconcile federal taxable income in accordance with Alabama income tax law and rules. Multistate Corporations must not use Schedule A to make adjustments for non-apportionable (non-business) items. Adjustments for these items must be made on Schedule B.

Schedule B - Allocation of Non-business Income, Loss, and Expense should only be used if Multistate Operation, page 1 is checked. This schedule is used to report nonbusiness income, nonbusiness losses, and nonbusiness expenses. Nonbusiness items can be both nonseparately stated items and separately stated items. Nonbusiness items are not subject to the multistate apportionment requirements of Chapter 27, Title 40, Code of Alabama 1975, but are allocated directly to Alabama or another state, in accordance with the Multistate Tax Compact. See the Alabama Department of Revenue's Web site (www.revenue.alabama.gov) for Alabama's multistate taxation laws and regulations.

Schedule C Apportionment Schedule should only be used if Multistate Operation is checked on page 1. This schedule must be completed to report the Alabama business activity of an Alabama S corporation. The Alabama apportionment factor (20S Line 4 Sch E / 20S Sch C, Line 25) must equal the sum of the Alabama property factor (20S Sch C, Line 15), Alabama payroll factor (20S Sch C Line 16c) and the Alabama Sales factor (20S Sch C Line 24c) divided by 3. If the total average property-everywhere (20S Sch C, Line 14b) is equal to zero then the factor is not utilized in

the production of income, it shall be eliminated and the denominator reduced by 1; if payroll everywhere (20S Sch C, Line 16b) is equal to zero then the factor is not utilized in the production of income, it shall be eliminated and the denominator reduced by 1; if total sales everywhere (20S Sch C, Line 24b) is equal to zero then the factor is not utilized in the production of income, it shall be eliminated and the denominator reduced by 1.

Schedule D Apportionment of Federal Income Tax should be completed to compute the amount of the corporation's federal income tax deduction allowable for/apportioned to Alabama.

The Federal income tax apportioned to Alabama (20S Sch D, Line 8) must equal the product of the Federal income tax from Federal Form 1120S (20S Sch D, Line 1) multiplied by the Federal income tax apportionment factor (20S Sch D, line 7).

Schedule E Apportionment and Allocation of Income to Alabama this schedule calculates the nonseparately stated income allocated and apportioned to Alabama from entries and prior calculations in other schedules within the Form 20S (see Form 20S Instructions).

Schedule F Alabama Accumulated Adjustments Account computes the Accumulated Adjustments Account for Alabama. The AAAA may not equal the Accumulated Adjustments Account of federal Form 1120S (see Form20S Instructions).

Schedule G Tax Credits should be completed only if any tax credit detailed below will be taken at the S corporation level. All credits detailed below are provided on a pass-through basis for all shareholders of eligible S corporations (See Form 20S Instructions).

Employer Education Tax Credit - corporations eligible for the tax credit must have written approval from Alabama Department of Education. A copy of the document of approval along with a detailed schedule (including actual costs incurred, employee employment period) computing the credit must be filed with Form 20S (EmployerEducationCredit.pdf).

Coal Tax Credit - corporations doing business in Alabama as a producer of coal mined in Alabama are allowed a credit against the Alabama income tax liability. The credit is one dollar per ton of the increase in Alabama coal produced for the year over the Alabama coal produced in the prior year. A detailed schedule computing the coal tax credit must be filed with form 20S (CoalTaxCredit.pdf)

Total Credits (20S Sch A, Line 22d / 20S Sch G Line 3) must equal the sum of Employer Education Tax Credit (20S Sch G, Line 1), and Coal Tax Credit (20S Sch G, Line 2).

Schedule H Other Information Schedule: all S corporations must complete this schedule providing the requested additional information as applicable to each corporate taxpayer.

Schedule K Distributive Share Items:

Amounts entered in the Alabama Amount column must equal the product of the Amount entered in the Federal Amount column multiplied by the Apportionment Factor (Form20S Sch C, line 25).(See Form 20S Instructions).

The Alabama Schedule K-1 is a required attachment to the Alabama Form 20S. The Alabama Schedule K-1 is similar to the federal Schedule K-1 in that it is used to report the pass-through entity owners' share of income, deduction, credits and other items. An Alabama Sch K-1 must be included for each shareholder of the s-corporation during the tax period. The amounts reported in

Part III (lines M, N, O, P, Q, R, S, T, U, V, W, X, Z, AA, AB) should equal the corresponding Alabama amount from Form 20S Schedule K multiplied by the shareholders percent of ownership). If a non-resident agreement (Sch NRA) is attached for a shareholder then line J must be completed with the shareholder's state of legal residence and the Sch NRA checkbox must be checked.

Schedule NRA Non-resident Agreements - An Alabama S corporation may file the agreement of each non-resident shareholder of the entity to file a return and make timely payments of all taxes imposed on the shareholder with respect to the income of the Alabama S corporation, and to be subject to personal jurisdiction in this State for the purpose of collection of unpaid income tax, together with related interest and penalties, from the non-resident owner/shareholder. Copies of Schedule NRA should be included with Form 20S.

SPECIAL INSTRUCTIONS FOR FORM 65

The Alabama Partnership/Limited Liability Company Return of Income – Form 65 also requires that an Alabama Schedule K-1 be completed for any entity that was a partner or owner during the taxable year. The Alabama Form 65 is not considered complete and properly filed unless a copy of the federal Form 1065 with all federal K-1s are attached. Failure to attach the complete federal return with the necessary supporting schedules and all applicable Nonresident Shareholder Agreement forms (Sch NRA) will result in rejection of the return and may result in the imposition of delinquent penalties (See Form 65 Instructions).

Returns made on the basis of calendar year shall be filled on or before the 15th day of April following the close of the calendar year. Returns made on the basis of fiscal year shall be filled on or before the 15th day of the fourth month following the close of the fiscal year. If the return cannot be filed by the due date an Application for Extension (Form 4868A) should be filed with the Alabama Department of Revenue. Extension request can now be filed electronically at www.alabamainteractive.org/taxextension/. Note: Federal Extensions will not be accepted. (See Form 65 Instructions).

If Multistate Operations is checked then Schedule B, C, and D must be completed. Section 40-18-22, Code of Alabama 1975, requires partnerships and limited liability companies that are doing business both within and without the State of Alabama to allocate and apportion their income in accordance with Chapter 27, Title 40, Code of Alabama 1975 (also known as the Multistate Tax Compact). See the Alabama Department of Revenue's Web site (www.revenue.alabama.gov) for Alabama's multistate taxation laws and regulations.

Schedule A – Computation Of Separately Stated And Nonseparately Stated Income/Tax: Alabama income tax law is similar, but not identical, to federal income tax law. It is necessary to make certain adjustments to reconcile federal taxable income in accordance with Alabama income tax law and rules. Multistate Corporations must not use Schedule A to make adjustments for nonapportionable (nonbusiness) items. Adjustments for these items must be made on Schedule B.

Schedule B - Allocation of Nonbusiness Income, Loss, and Expense should only be used if Multistate Operation, page 1 is checked. This schedule is used to report nonbusiness income, nonbusiness losses, and nonbusiness expenses. Nonbusiness items can be both nonseparately stated items and separately stated items. Nonbusiness items are not subject to the multistate apportionment requirements of Chapter 27, Title 40, Code of Alabama 1975, but are allocated directly to Alabama or another state, in accordance with the Multistate Tax Compact. See the Alabama Department of Revenue's Web site (www.revenue.alabama.gov) for Alabama's multistate taxation laws and regulations.

Schedule C Apportionment Schedule should only be used if Multistate Operation page 1 is checked. This schedule must be completed to report the Alabama business activity of an Alabama Partnership/Limited Liability Company. The Alabama apportionment factor (Form 65 Sch C, line 25) must equal the sum of the Alabama property factor (Form 65 Sch C, Line 15), Alabama payroll factor (Form 65 Sch C Line 16c) and the Alabama Sales factor (Form 65 Sch C Line 24c) divided by 3. If the total average property-everywhere (Form 65 Sch C, Line 14b) is equal to zero then the factor is not utilized in the production of income, it shall be eliminated and the denominator reduced by 1; if payroll everywhere (Form 65 Sch C, Line 16b) is equal to zero then the factor is not utilized in the production of income, it shall be eliminated and the denominator reduced by 1; if total sales everywhere (Form 65 Sch C, Line 24b) is equal to zero then the factor is not utilized in the production of income, it shall be eliminated and the denominator reduced by 1.

Schedule D Apportionment and Allocation of Income to Alabama calculates the nonseparately stated income allocated and apportioned to Alabama from entries and prior calculations in other schedules within the Form 65 (see Form 65 Instructions).

Schedule E Required Information Schedule should be used by all taxpayers without regard to Filing Status. This schedule requests additional information, and requires additional forms and/or attachments as applicable to each taxpayer.

Schedule K Distributive Share Items:

Amounts entered in the Alabama Amount column must equal the product of the amount entered in the Federal Amount column multiplied by the Apportionment Factor (Form 65 Sch C, line 25). (See Form 65 Instructions).

The Alabama Schedule K-1 is a required attachment to the Alabama Form 65. The Alabama Schedule K-1 is similar to the federal Schedule K-1 in that it is used to report the pass-through entity owners' share of income, deduction, credits and other items. An Alabama Schedule K-1 must be included for each partner in the partnership during the tax period. The amounts reported in Part III (lines M, N, O, P, Q, R, S, T, U, V, W, X, Z, AA, AB) should equal the corresponding Alabama amount from Form 65, Schedule K multiplied by the shareholders percent of ownership). If a non-resident agreement (Sch NRA) is attached for a shareholder then line J must be completed with the shareholder's state of legal residence and the Sch NRA checkbox must be checked.

Schedule NRA Non-resident Agreements -an Alabama Subchapter K entity may file the agreement of each non-resident owner of the entity to file a return and make timely payments of all taxes imposed on the owner with respect to the income of the Alabama Subchapter K entity, and to be subject to personal jurisdiction in this State for the purpose of collection of unpaid income tax, together with related interest and penalties, from the non-resident owner/shareholder. Copies of Schedule NRA should be included with Form 65.

SPECIAL INSTRUCTIONS FOR FORM PTEC

An Alabama Subchapter K entity/S corporation may file composite returns and make composite payments on behalf of some or all of its non-resident owners/shareholders if there are one or more non-resident owners/shareholders during any part of the taxable year. By filing Form PTE-C no further filing may then be required by an individual owner/shareholder. If an individual non-resident owner/shareholder has other income in Alabama or is due a refund a Form 40NR, Alabama Individual Nonresident Income Tax Return must be filed by that owner/shareholder.

The PTEC for calendar year 2006 is due on or before March 15, 2007 for S Corporations, and April 15, 2007 for Partnerships. For fiscal year or short-year taxpayers, the return is due on or before the 15th day of the 3rd month following the close of the tax period for S Corporations, and on or before the 15th day of the 4th month following the close of the tax period for Partnerships. If an extension for filing form PTE-C is requested or if estimated payments will be made, form PTE-C must be completed and submitted with the tax due on or before the original due date. Un-extended PTE-C returns filed after the due date will be assessed failure to file penalties. A completed Alabama Schedule K-1 for each owner/shareholder included on Form PTE-C should be submitted with Form 65/Form 20S.

Schedule PTE-CK1 should be completed for each non-resident owner/shareholder for which the company is making a composite payment. See Form PTE-C Instructions.

Visit our Web site at www.revenue.alabama.gov for additional information or current law changes.

SECTION 10: SIGNING AN ELECTRONIC RETURN (AL8453-C)

As with any corporate/partnership income tax return submitted to the Department on paper, an electronic corporate/partnership income tax return must be signed by an authorized corporate officer/partner and the paid preparer, if applicable.

Corporation/Partnership - The Corporation/Partnership (taxpayer) must designate an officer/partner responsible for signing the income tax return. The officer/partner must sign and date the AL8453-C "Corporate/Partnership Income Tax Declaration for Electronic Filing" to authorize the origination of the electronic submission of the return prior to the transmission of the return. The Declaration includes the taxpayer's declaration that the return is true, correct and complete, as well as the taxpayer's Consent to Disclosure. The Consent to Disclosure authorizes the Department to disclose information to the taxpayer's Authorized IRS e-file Providers. Intermediate Service Providers, Transmitters and EROs are authorized by taxpayers to receive acknowledgement of receipt or reason for rejection of the electronic return from IRS. If the electronic return data on a corporate income tax return is changed after the taxpayer has signed the Declaration, the taxpayer must sign a new declaration if the amounts differ.

ERO - The ERO must sign and complete the requested information in the "Declaration of Electronic Return Originator (ERO) and Paid Preparer section after thoroughly reading the declaration. An ERO may authorize members of its firm or designated employees to sign for the ERO, but the ERO is still responsible for all electronically filed returns originated by its firm. EROs do not have to disclose their EIN or SSN on the copies they provide to taxpayers.

Paid Preparer - If the return was prepared for a fee, the paid preparer must also sign the AL8453-C. If the paid preparer is also the ERO, the preparer may check the "Also the Paid Preparer" box and not complete the "Paid Preparer's Use Only" section. Paid Preparers do not have to disclose their SSNs or EINs on the copies they provide to taxpayers.

The ERO or taxpayer must ensure that the software they are using allows for binary attachments. (See Section 8 titled Attachments to the Return). The Form AL8453-C must be completed and signed by all required parties and then scanned to create a pdf document. The pdf document must then be included as part of the electronic return. The binary attachment must be named "AL8453C.pdf". The software you use will provide instructions for including the scanned document with your electronic tax return.

See Appendix I for the AL8453-C

SECTION 11: TRANSMITTING THE RETURNS

Authorized E-File providers can transmit returns to the IRS MeF system for Federal and State return processing. State submissions can be made as a Federal return with a State Return attached, called a Fed/State return, or just a State return, known as a State Only submission. Each return (Fed/State or State Only) must be in a separate submission. Multiple submissions can be contained in a single message payload.

Packaging of data and transmission payload must be in the proper format.

Returns filed in XML format with SOAP attachments allow for binary attachments to the submission. These attachments may consist of Signature documents, balance sheets, statement records, or other types of documentation. The allowed file type for attachments is file extension .PDF. The file order of attachments and procedures must follow IRS requirements for binary attachments as found in IRS publication 4163. The Department will allow for binary attachments to the state return.

Send data elements only if they contain data values. Do not send empty data elements (i.e., zero financial fields, unused elements, etc.).

Other Packaging Guidelines:

- A submission contains either an IRS return or a state return
- Each submission is a separate file.
- Each federal return must be submitted in the agreed upon IRS XML format.
- Each state return must be submitted in the XML format specified and agreed to by IRS, state agencies, transmitters, and software developers. The Fed/State 1120 Deployment Team Super-schema can be downloaded from <http://www.irs.gov/efile/article/0,,id=140378,00.html>.
- Each state return must include a copy of the FEDERAL RETURN as submitted to the IRS and any attachments associated with that federal return. If the taxpayer is included in the federal return of a consolidated group, a copy of the pro-forma FEDERAL RETURN for the company must be included along with the first four pages of the consolidated federal return.
- If the IRS rejects a Fed/State submission, the state will NOT receive the state return portion. The Fed/State submission must be resubmitted.
- Each submission must be in Zip Archive format.
- No nesting of Zip archive files or returns will be allowed. (i.e. one submission, one zip.)
- The SOAP message itself must not be compressed or zipped.
- The message contains a header, a body, and an attachment. See Modernized E-File Logical ICD Model for message layout and message technical specifications.
- ERO's and transmitters must be approved with the IRS in order to submit Fed/State or State Only returns.
- The Department will produce an acknowledgement of acceptance or rejection for each state submission. The transmitter may then retrieve the Department's acknowledgement from the IRS.

SECTION 12: ACKNOWLEDGEMENTS

The Department will generate an acknowledgement for all returns received. The acknowledgement record/XML schema format is included in this publication. The Alabama acknowledgement types are:

ACCEPTED

This acknowledgement indicates the electronic return was received and successfully completed the pre-entry validation process. No further action is required regarding the transmission.

REJECTED

This acknowledgement indicates the electronic return was received and failed to successfully complete the pre-entry validation process. The acknowledgement will contain a code indicating the error causing the rejection. The error condition must be corrected and the return can then be re-transmitted as a "State-Only" or corrected and submitted as a paper return. Returns prepared with software that is not approved by the Department will be rejected.

Unless authorized by the taxpayer to discuss the return with the preparer (see the 2005 Alabama Form AL8453-C), the Department will communicate directly with the taxpayer if additional information is needed to correct a return. EROs and transmitters will only be given limited information about the tax return, pursuant to the limited disclosure statement on Alabama Form AL8453-C, including acknowledgment of receipt by the Department through the IRS and the reason for any processing delay.

See Appendix II for Alabama Error Reject Codes. Also see the business rules document for field length specifications and other business rules including **Validation Error Codes** and descriptions on the department's web site at www.revenue.alabama.gov/incometax/corpefilemain.htm.

EROs and Transmitters should allow **5 business days** to receive the State acknowledgement before contacting the Department.

ERROR CATEGORIES:

All MeF business rules are divided into 12 error categories. The first eight categories validate the XML data:

1. Multiple Document – more than the required number of documents are included in the tax return.
2. Missing Document – a tax return document is required but was not included in the tax return.
3. Data Mismatch – the data in two fields should be the same but is not. For example, if MultiSateCorpPercentage is checked on AL Form 20C, Lines 1-14 should be blank; Line 15 (StateIncomeTax) shall equal Schedule D-2 Line 4 (TaxDueOnGrossReceipts). If MultiSateCorpPercentage is checked and StateIncomeTax is not equal to TaxDueOnGrossReceipts then you will receive error message: MultiSateCorpPercentage was checked, Lines 1-14 should be blank and Line 15 (StateIncomeTax) shall equal Schedule D-2 Line 4 (TaxDueOnGrossReceipts).
4. Duplicate Condition – the tax return or the transmission file was previously received and accepted by the Department.
5. Math Error – results when a computation is incorrect.
6. Incorrect Data – data violates a business rule even though it is syntactically correct. That is, the data values for elements must conform to the format specified and the data type. Also, the data values for elements must contain only values allowed for them in the schema.
7. Missing Data – data is not provided for a required field.
8. Database Validation Error – data provided does not match the IRS database or the data provided should be present in the IRS database but is not. (e.g. the Electronic Filing

Identification Number (EFIN) in the Return Header must be listed in the MeF database and in accepted status.)

9. XML Error – the data violates Schema specification. The return and transmission documents must conform to the version of the XML schema they specify.
10. System Error – a return encounters a problem with the IRS systems that prevents the return from being processed electronically.
11. Unsupported – a submitted item(s) is sent to a location that does not accept it or an unusual condition is encountered in the data.
12. Not On Time – a document is received after the due date.

SECTION 13: ELECTRONIC PAYMENT OPTIONS

ELECTRONIC FUNDS TRANSFER (EFT):

Mandatory use of EFT - Section 41-1-20, Code of Alabama 1975, as amended, provides the Department with the authority to require taxpayers making payments in excess of \$25,000 to make those payments using the Alabama Electronic Funds Transfer (EFT) Tax Payment Program. Beginning October 1, 2006 that threshold will be lowered to \$750.

Voluntary Use of EFT to Make Tax Payments - Taxpayers not required to make EFT payments for a tax may elect to pay any or all taxes using EFT. Taxpayers making a voluntary election to make EFT payments for a tax are subject to the same rules of the Alabama EFT Tax Payment Program as taxpayers required to make EFT payments.

There are two EFT Payment Methods available to Alabama taxpayers:

ACH DEBIT PAYMENT METHOD (<http://www.revenue.alabama.gov/efit/efitdebit.pdf>):

The ACH Debit payment method is the primary method used by taxpayers to make payments for a tax under the Alabama EFT Tax Payment Program. The process is safe, simple, and convenient, and the cost of processing ACH Debit payment transactions is borne by the Department. Each individual EFT payment is only initiated upon the express authorization of the taxpayer. There are three methods of filing an ACH Debit Payment: 1) Operated Assisted, 2) Touchtone Telephone Method, 3) Internet Method.

ACH CREDIT PAYMENT METHOD (<http://www.revenue.alabama.gov/efit/efitcredit.pdf>):

The Department will allow taxpayers to use the ACH Credit payment method only if certain qualifying conditions are met. A taxpayer must request permission from the Department to use the ACH Credit method and submit a written request, accompanying the EFT001 form, which demonstrates the existence of a valid business operational reason for using the ACH Credit payment method in lieu of the ACH Debit payment method. Taxpayer requests to use the ACH Credit method will be reviewed on a case-by-case basis. A taxpayer who is already using the ACH Credit method to pay taxes for other states is deemed to have a valid business reason for using the ACH Credit method to make payments for Alabama taxes.

The Department reserves the right to revoke the ACH Credit method payment privilege of any taxpayer for the following reasons:

- a) Failure to transmit consistently error-free payments
- b) Substantial variation from the requirements and specifications of the rules of the Alabama EFT Tax Payment Program;
- c) Failure to make timely EFT payments or to provide timely payment information; or,
- d) Failure to provide the addenda record, required by the Alabama EFT Tax Payment Program, with the EFT payment.

To register for EFT taxpayers must complete the EFT:001 form entitled EFT Authorization Agreement Form, and mail or fax it to the Department's EFT Unit. The mailing address and fax number are given at the top of the form. The EFT:001 form and instructions can be downloaded from the Department's Web site at <http://www.ador.state.al.us/eft/eftindex.html>.

ELECTRONIC CHECK (E-CHECK) – The Department will accept electronic checks through Official Payments Corporation on the internet at <http://www.officialpayments.com/echeck> there is no fee for this service.

CREDIT CARD PAYMENTS – The Department will accept credit card payments through Official Payments Corporation on the internet at www.officialpayments.com there is a convenience fee for this service. The fee is based on the amount of the tax payment and is paid directly to official payments corporation.

You may access the websites above to make payments or your software may automatically send the payment information to Official Payments using a Simple Transaction Processor API provided by Official Payments Corporation. See your software manual or contact your software developer for more information.

SECTION 14: ALABAMA CORPORATE INCOME TAX ELECTRONIC FILING REGULATIONS

810-3-39-.07 Participation in the Federal/State Electronic Filing Program.

(1) The Department will participate with the Internal Revenue Service in the Federal/State Electronic Filing Program for the joint electronic filing of corporate income tax returns, effective for tax years beginning on or after January 1, 2005.

(2) The requirements of the Alabama Electronic Filing Program for software developers, electronic return originators and transmitters are stated in the Software Developers and Transmitters Guidelines and Schemas for Alabama Corporate Income Tax Returns, which is issued on an annual basis by the Department.

Author: Kathleen F. Campbell

Authority: Sections 40-2A-7(a)(5) and 40-30-4, Code of Alabama 1975

810-3-39-.08 Requirements for the Alabama Electronic Corporate Income Tax Return.

(1) A complete Alabama electronic corporate income tax return will consist of data and supporting binary documents (such as .pdf documents) transmitted electronically. A complete Alabama electronic return must contain the same information as a comparable Alabama corporate income tax return as if filed entirely on paper.

(2) Corporations that electronically file their Alabama corporate income tax return must also pay their tax liability electronically.

(3) The transmission date of an Alabama electronic corporate income tax return will be used to determine timely filing of an electronic return in the same manner that the postmarked date is used to determine timely filing of a paper Alabama corporate income tax return.

Author: Kathleen F. Campbell

Authority: Sections 40-2A-7(a)(5) and 40-30-5, Code of Alabama 1975

810-3-39-.09 Requirements for the Corporate Income Tax Declaration for Electronic Filing.

(1) The Corporate Income Tax Declaration for Electronic Filing requires the following information:

- (a) The corporation's name.
- (b) The corporation's Federal Employer Identification Number.
- (c) The corporation's address.
- (d) The Alabama taxable income reported by the electronic return.
- (e) The net tax liability reported by the electronic return.
- (f) The total tax payments reported by the electronic return.
- (g) The amount of the refund reported by the electronic return.
- (h) The amount of the payment transmitted electronically and the method of transmission (Electronic Funds Transfer, Online Payment or Credit Card Payment).
- (i) The signature of an officer of the corporation, their title and date of the signature.
- (j) The signature of the electronic return originator and date of the signature.
- (k) An indication whether the electronic return originator is self-employed.
- (l) The firm name of the electronic return originator.
- (m) The address, including the zip code, of the electronic return originator.
- (n) The federal employer identification number of the electronic return originator.
- (o) If the paid preparer is different from the electronic return originator, the following information is required:
 - 1. The signature of the paid preparer and date of the signature.
 - 2. An indication whether the paid preparer is self-employed.
 - 3. The firm name of the paid preparer.
 - 4. The address, including the zip code, of the paid preparer.

(2) The signatures of the corporate officer, the electronic return originator, and the paid preparer (if the paid preparer is different from the electronic return originator) must be affixed to the Alabama Form AL8453-C – Corporate/Partnership Income Tax Declaration for Electronic Filing before the return is electronically transmitted.

(a) Members of the firm or designated employees may sign for the electronic return originator.

(b) If the taxpayer is unable to obtain the paid preparer's signature on the Alabama Form AL8453-C, in lieu of the paid preparer's signature the electronic return originator may attach to the Alabama Form AL8453-C a copy of the appropriate pages of the paper return with the paid preparer's signature.

(c) Electronic return originators and electronic return preparers are prohibited from allowing taxpayers to sign blank Alabama Form AL8453-C.

(3) The completed and signed Alabama Form AL8453-C will serve as the filing declaration for the electronic Alabama corporate income tax return.

(4) The completed and signed Alabama Form AL8453-C must be scanned and saved in ".pdf" format. The AL8453-C ".pdf" file must be submitted electronically with the electronic return data. Any electronic corporate income tax return submitted without the AL8453-C ".pdf" file will be rejected for incomplete documentation. AL8453-C should not be mailed to the Department of Revenue.

Author: Kathleen F. Campbell

Authority: Sections 40-2A-7(a)(5) and 40-30-5, Code of Alabama 1975

810-3-39-.10 Requirements for Electronic Filing Software.

(1) XML Schemas (record layouts), specifications and business rules for a complete Alabama electronic corporate income tax return are issued annually by the Department in Software Developers and Transmitters Guidelines and Schemas for Alabama Corporate Income Tax Returns.

(2) Software developers are required to obtain prior approval from the Department by submitting for testing sample Alabama electronic corporate income tax returns prepared by and transmitted by their software products.

(3) Software developer testing will occur in conjunction with IRS testing in accordance with IRS Publication 4162 Modernized e-File Test Package for Forms 1120/1120S.

(4) Alabama electronic corporate income tax returns received by the Department which are prepared by software which has not completed the Department's software developer testing and which has not been approved by the Department will be rejected by the Department. Paper Alabama corporate income tax returns must then be submitted by the taxpayers.

Author: Kathleen F. Campbell

Authority: Sections 40-2A-7(a)(5) and 40-30-5, Code of Alabama 1975

810-3-39-.11 Acceptance into the Alabama Electronic Filing Program, Monitoring, and Revocation of Acceptance into the Program.

(1) Electronic return originators and transmitters accepted by and in good standing with the Federal Electronic Filing Program are automatically accepted into the Alabama Electronic Filing Program.

(2) Electronic return originators and transmitters accepted into the Alabama Electronic Filing Program serve as agents of the Alabama Department of Revenue, and must comply with the requirements of the program as stated in the Software Developers and Transmitters Guidelines and Schemas for Alabama Corporate Income Tax Returns.

(3) The Alabama Department of Revenue will conduct random monitoring visits with Electronic Return Originators and Transmitters to verify that the requirements of the Alabama Electronic Filing Program are being met.

(4) The Alabama Department of Revenue reserves the right to revoke the acceptance of an electronic return originator or transmitter for cause. Failure to comply with the guidelines set forth in the Software Developers and Transmitters Guidelines and Schemas for Alabama Corporate Income Tax Returns is considered just cause.

(5) Any of the following can result in the revocation of an electronic return originator's or transmitter's acceptance into the program:

(a) Conviction of a criminal offense under the revenue laws of any state or of any offense involving dishonesty, or breach of trust.

(b) Failure to file timely and accurate tax returns, both personal and business.

(c) Failure to pay personal tax liabilities or business tax liabilities.

(d) Failure or refusal to effect corrective action as required by the Alabama Department of Revenue.

(e) Other facts or conduct of a disreputable nature that would reflect adversely on the Alabama Electronic Filing Program.

(f) Unethical practices in return preparation.

(g) Suspension by IRS.

Author: Kathleen F. Campbell

Authority: Sections 40-2A-7(a)(5) and 40-30-6, Code of Alabama 1975

E-file Regulations for Partnership/LLC

The following regulations have been proposed as of the date of this document and should be considered in draft form.

810-3-28.02 Participation in the Federal/State Electronic Filing Program.

(1) The Department will participate with the Internal Revenue Service in the Federal/State Electronic Filing Program for the joint electronic filing of partnership/LLC returns of income, effective for tax years beginning on or after January 1, 2006.

(2) The requirements of the Alabama Electronic Filing Program for software developers, electronic return originators and transmitters are stated in the Software Developers and

Transmitters Guidelines and Schemas for Alabama Corporate Income Tax, S Corporation Income Tax and Partnership/LLC Returns (Publication AL4164), which is issued on an annual basis by the Department.

Author: Kathleen F. Abrams

Authority: Sections 40-2A-7(a)(5) and 40-30-4, Code of Alabama 1975

810-3-28-.03 Requirements for the Alabama Electronic Partnership/LLC Return of Income.

(1) A complete Alabama electronic partnership/LLC return of income will consist of data and supporting binary documents (such as .pdf documents) transmitted electronically. A complete Alabama electronic return must contain the same information as a comparable Alabama partnership/LLC return of income as if filed entirely on paper.

(2) The transmission date of an Alabama electronic partnership/LLC return of income will be used to determine timely filing of an electronic return in the same manner that the postmarked date is used to determine timely filing of a paper Alabama partnership/LLC return of income.

Author: Kathleen F. Abrams

Authority: Sections 40-2A-7(a)(5) and 40-30-5, Code of Alabama 1975

810-3-28-.04 Requirements for the Partnership/LLC Return of Income Declaration for Electronic Filing.

(1) The Partnership/LLC Return of Income Declaration for Electronic Filing requires the following information:

(a) The partnership/LLC's name.

(b) The partnership/LLC's Federal Employer Identification Number.

(c) The partnership/LLC's address.

(d) The non-separately stated income allocated and apportioned to Alabama as reported by the electronic return.

(e) The signature of an officer/partner of the partnership/LLC, their title and date of the signature.

(f) The signature of the electronic return originator and date of the signature.

(g) An indication whether the electronic return originator is self- employed.

(h) The firm name of the electronic return originator.

(i) The address, including the zip code, of the electronic return originator.

(j) The federal employer identification number of the electronic return originator.

(k) If the paid preparer is different from the electronic return originator, the following information is required:

1. The signature of the paid preparer and date of the signature.

2. An indication whether the paid preparer is self-employed.

3. The firm name of the paid preparer.

4. The address, including the zip code, of the paid preparer.

(2) The signatures of the officer/partner, the electronic return originator, and the paid preparer (if the paid preparer is different from the electronic return originator) must be affixed to the Alabama Form AL8453-C – Corporate/Partnership Income Tax Declaration for Electronic Filing before the return is electronically transmitted.

(a) Members of the firm or designated employees may sign for the electronic return originator.

(b) If the taxpayer is unable to obtain the paid preparer's signature on the Alabama Form AL8453-C, in lieu of the paid preparer's signature the electronic return originator may attach to the Alabama Form AL8453-C a copy of the appropriate pages of the paper return with the paid preparer's signature.

(c) Electronic return originators and electronic return preparers are prohibited from allowing taxpayers to sign blank Alabama Form AL8453-C.

(3) The completed and signed Alabama Form AL8453-C will serve as the filing declaration for the electronic Alabama partnership/LLC return of income.

(4) The completed and signed Alabama Form AL8453-C must be scanned and saved in ".pdf" format. The AL8453-C ".pdf" file must be submitted electronically with the electronic return data. Any electronic partnership/LLC return submitted without the AL8453-C ".pdf" file will be rejected for incomplete documentation. AL8453-C should not be mailed to the Department of Revenue.

Author: Kathleen F. Abrams

Authority: Sections 40-2A-7(a)(5) and 40-30-5, Code of Alabama 1975

810-3-28-.05 Requirements for Electronic Filing Software.

(1) XML Schemas (record layouts), specifications and business rules for a complete Alabama electronic partnership/LLC return of income are issued annually by the Department in Software Developers and Transmitters Guidelines and Schemas for Alabama Corporate Income Tax, S Corporation Income Tax and Partnership/LLC Returns (Publication AL4164).

(2) Software developers are required to obtain prior approval from the Department by submitting for testing sample Alabama electronic partnership/LLC returns of income prepared by and transmitted by their software products.

(3) Software developer testing will occur in conjunction with IRS testing in accordance with IRS Publication 4505 Modernized e-File Test Package for Forms 1065/1065B.

(4) Alabama electronic partnership/LLC returns of income received by the Department which are prepared by software which has not completed the Department's software developer testing and which has not been approved by the Department will be rejected by the Department. Paper Alabama partnership/LLC return of income must then be submitted by the taxpayers.

Author: Kathleen F. Abrams

Authority: Sections 40-2A-7(a)(5) and 40-30-5, Code of Alabama 1975

810-3-28-.06 Acceptance into the Alabama Electronic Filing Program, Monitoring, and Revocation of Acceptance into the Program.

(1) Electronic return originators and transmitters accepted by and in good standing with the Federal Electronic Filing Program are automatically accepted into the Alabama Electronic Filing Program.

(2) Electronic return originators and transmitters accepted into the Alabama Electronic Filing Program serve as agents of the Alabama Department of Revenue, and must comply with the requirements of the program as stated in the Software Developers and Transmitters Guidelines and Schemas for Alabama Corporate Income Tax, S Corporation Income Tax and Partnership/LLC Returns (Publication AL4164).

(3) The Alabama Department of Revenue will conduct random monitoring visits with Electronic Return Originators and Transmitters to verify that the requirements of the Alabama Electronic Filing Program are being met.

(4) The Alabama Department of Revenue reserves the right to revoke the acceptance of an electronic return originator or transmitter for cause. Failure to comply with the guidelines set forth in the Software Developers and Transmitters Guidelines and Schemas for Alabama Corporate Income Tax, S Corporation Income Tax and Partnership/LLC Returns (Publication AL4164) is considered just cause.

(5) Any of the following can result in the revocation of an electronic return originator's or transmitter's acceptance into the program:

(a) Conviction of a criminal offense under the revenue laws of any state or of any offense involving dishonesty, or breach of trust.

(b) Failure to file timely and accurate tax returns, both personal and business.

(c) Failure to pay personal tax liabilities or business tax liabilities.

(d) Failure or refusal to effect corrective action as required by the Alabama Department of Revenue.

(e) Other facts or conduct of a disreputable nature that would reflect adversely on the Alabama Electronic Filing Program.

(f) Unethical practices in return preparation.

(g) Suspension by IRS.

Author: Kathleen F. Abrams

Authority: Sections 40-2A-7(a)(5) and 40-30-6, Code of Alabama 1975

FORM
AL8453-C **ALABAMA DEPARTMENT OF REVENUE**
 INDIVIDUAL & CORPORATE TAX DIVISION
Corporation/Partnership
Income Tax Declaration for Electronic Filing
2006
 To be filed electronically with the company's tax return. Do not send paper copies.

For calendar year 2006, or tax year beginning _____, 2006, ending _____, 20__

NAME OF COMPANY	FEDERAL EMPLOYER IDENTIFICATION NUMBER
ADDRESS OF COMPANY	TELEPHONE NUMBER

PART I Tax Return Information (*Whole Dollars Only*)

1 Alabama taxable income (Form 200, line 14); or Non Separately Stated Income (Forms 208/85, line 20)	1	
2 Total tax liability (Form 200, line 15c; Form 208, line 21)	2	
3 Total payments and credits (Form 200, line 16h; Form 208, line 22c)	3	
4 Refund (negative number reported on Form 200, line 18; Form 208, line 27)	4	
5 Amount you owe (positive number reported on Form 200, line 18; Form 208, line 27) ...	5	
6 Amount of payment remitted electronically	6	

PART II Declaration of Officer (*Sign only after Part I is completed.*)

Under penalties of perjury, I declare that I am an officer of the above company and that the information I have given my electronic return originator (ERO), transmitter, and/or intermediate service provider (ISP) and the amounts in Part I above agree with the amounts on the corresponding lines of the company's 2006 Alabama income tax return. To the best of my knowledge and belief, the company's return is true, correct, and complete. I consent to my ERO, transmitter, and/or ISP sending the company's return, this declaration, and accompanying schedules and statements to the Alabama Department of Revenue. I also consent to the Alabama Department of Revenue sending my ERO, transmitter, and/or ISP an acknowledgment of receipt of transmission and an indication of whether or not the company's return is accepted, and, if rejected, the reason(s) for the rejection.

☐ I authorize a representative of the Department of Revenue to discuss my return and attachments with my preparer.

Sign Here _____ _____
 Signature of Officer Date Title

PART III Declaration of Electronic Return Originator (ERO) and Paid Preparer (*See Instructions*)

I declare that I have reviewed the above company's return and that the entries on Form AL8453-C are complete and correct to the best of my knowledge. If I am only a collector, I am not responsible for reviewing the return and only declare that this form accurately reflects the data on the return. The company's officer will have signed this form before I submit the return. I will give the officer a copy of all forms and information to be filed with the Alabama Department of Revenue, and have followed all other requirements in Pub. 3112, IRS e-file Application and Participation, and Pub. 4183, Modernized e-File Information for Authorized IRS e-file Providers and Pub. AL4164 Software Developers and Transmitters Guidelines and Schemas for Alabama Corporation and Partnership Income Tax Returns. If I am also the Paid Preparer, under penalties of perjury I declare that I have examined the above company's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. This Paid Preparer declaration is based on all information of which I have any knowledge.

ERO's Use Only	ERO's signature Firm's name (or yours if self-employed), address and ZIP code	Date	Check if state paid preparer <input type="checkbox"/> Check if self-employed <input type="checkbox"/>	ERO's SSN or PTIN EIN Phone No. ()
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Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Paid Preparer's Use Only	Preparer's signature Firm's name (or yours if self-employed), address and ZIP code	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN EIN Phone No. ()
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APPENDIX II: ALABAMA ERROR REJECT CODES

AL 20C ERROR CODES

AL_20CBusinessRules 2006v1.1.xls

20C Error Codes - Only

Error Code	Rule/Validation	Error Category	Severity
AL20C-001	One of the following checkboxes must be populated CalendarYearFilerIndicator, FiscalTaxYear or ShortPeriodReturnIndicator.	MISSING DATA	REJECT
AL20C-002	Required data elementTaxYearBeginDate not transmitted	MISSING DATA	REJECT
AL20C-003	Default is 20060101 unless FiscalTaxYear or ShortPeriodReturnIndicator is populated must be 20060101 or later.	INCORRECT DATA	REJECT
AL20C-004	Required data elementTaxYearEndDate not transmitted	MISSING DATA	REJECT
AL20C-005	Default is 20061231 unless FiscalTaxYear orShortPeriodReturnIndicator is populated.	INCORRECT DATA	REJECT
AL20C-006	If AmendedReturnIndicator is populated return will be rejected - Amended returns will not be accepted electronically	UNSUPPORTED	REJECT
AL20C-007	One of the following checkboxes must be populated StateCorporationOnly, MultiStateCorpApport, MultiStateCorpPercentage, MultiStateCorpSepAcct or StateConsolidatedReturn.	MISSING DATA	REJECT
AL20C-008	If StateCorporationOnly is populated, TotApportFraction must be 100%.	INCORRECT DATA	REJECT
AL20C-009	If MultiSateCorpApport is populated TotApportFraction must be populated.	MISSING DATA	REJECT
AL20C-010	If MultiSateCorpPercentage is populated, Lines 1-14 should be blank, Line 15 (StateIncomeTax) shall equal Schedule D-2 Line 4 (TaxDueOnGrossReceipts).	DATA MISMATCH	REJECT
AL20C-011	If MultiStateCorpSepAcct is populated SeparateAccountingApproval.pdf must be attached	MISSING DOCUMENT	REJECT
AL20C-012	If StateConsolidatedReturn is populated 20C-AS must be attached.	MISSING DOCUMENT	REJECT
AL20C-013	If StateConsolidatedReturn is populated ScheduleCRE.pdf must be attached.	MISSING DOCUMENT	REJECT
AL20C-014	If StateConsolidatedReturn is populated, 20C, Line 1-13 should be blank and Schedule 20C AAGIS Alabama Affiliated Group Income Spreadsheet (AL20CAAGIS.pdf) must be attached. This schedule calculates each company's separate Alabama's taxable income with a total Column for the Alabama Consolidated Return.	MISSING DOCUMENT	REJECT
AL20C-015	Required data element BusinessActivity\BusinessActivityCode\Code not transmitted	MISSING DATA	REJECT
AL20C-016	Required data element FEIN not transmitted	MISSING DATA	REJECT
AL20C-017	Required data element CorporationName/BusinessNameLine1 not transmitted	MISSING DATA	REJECT
AL20C-018	Required data element Address/USAddress/AddressLine1 not transmitted	MISSING DATA	REJECT
AL20C-019	Required data element Address/USAddress/City not transmitted	MISSING DATA	REJECT
AL20C-020	Required data element Address/USAddress/State not transmitted	MISSING DATA	REJECT
AL20C-021	Required data element Address/USAddress/ZipCode not transmitted	MISSING DATA	REJECT
AL20C-022	Required data element StateOfIncorporation/USAddress/State not transmitted	MISSING DATA	REJECT
AL20C-023	Required data element DateOfIncorporation not transmitted	MISSING DATA	REJECT
AL20C-024	If StateOfIncorporation/USAddress/State is not equal to "AL" DateQualifiedInState must be transmitted.	MISSING DATA	REJECT
AL20C-025	Required data element BusinessActivity\OperationsDescriptionInState not transmitted	MISSING DATA	REJECT
AL20C-026	If ConsolidatedReturnIndicator is populated then a copy of Federal Form 851,Affiliations Schedule must be attached (Federal851.pdf)	MISSING DOCUMENT	REJECT
AL20C-027	ParentName must be populated if ConsolidatedReturnIndicator is populated.	MISSING DATA	REJECT
AL20C-028	ConsolidatedParentFEIN must be populated if ConsolidatedReturnIndicator is populated.	MISSING DATA	REJECT
AL20C-029	if IRSCorrectionIndicator is populated return will be rejected. Alabama does not accept amended returns electronically.	UNSUPPORTED	REJECT
AL20C-030	If IndicatorA7004 is populated then a copy of the Federal 7004 must be attached (Federal7004.pdf).	MISSING DOCUMENT	REJECT
AL20C-031	ReconciliationAdjustmentToFTI(20C Line 3 / 20C Sch A Line 26) must equal TotalAdditions minus TotalDeductions (20C Sch A Line 10 - line 25)	MATH ERROR	REJECT

Error Code	Rule/Validation	Error Category	Severity
AL20C-032	FederalTaxableIncomeAdj (20C Line 4 / 20C Sch E Line 3) must equal FederalTaxableIncome (20C Line 1) plus FederalNetOperatingLoss (20C Line 2) plus ReconciliationAdjustmentToFTI (20C Line 3 / 20C Sch A Line 26).	MATH ERROR	REJECT
AL20C-033	TotalNbiNetOfRelatedExpense/Everywhere (20C Line 5 / 20C Sch C Line 2 Column E) must equal the sum of NbiNetOfRelatedExpense/Everywhere (20C Sch C Lines 1a - 1e Column E).	MATH ERROR	REJECT
AL20C-034	ApportionableIncome (20C Line 6) must equal the sum of FederalTaxableIncomeAdj (20C Line 4) and TotalNbiNetOfRelatedExpense/Everywhere (20C Line 5 / 20C Sch C Line 2 Column E).	MATH ERROR	REJECT
AL20C-035	TotApporFraction (20 C Line 7 / 20C Sch D-1, Line 26) must equal the sum of TotalAverageProp/Ratio (20C Sch D-1, Line 14), PayPayroll/Ratio (20C Sch D-1, Line 15c) and SalesGrossReceiptsSum/Ratio (20C Sch D-1, Line 25c) divided by 3. (If TotalAverageProp\Everywhere(20C Sch D-1, Line 13b is equal to zero then the factor is not utilized in the production of income, it shall be eliminated and the denominator reduced by 1; if PayPayroll\Everywhere (20C Sch D-1, Line 15a) is equal to zero then the factor is not utilized in the production of income, it shall be eliminated and the denominator reduced by 1; if SalesGrossReceiptsSum/Everywhere (20C Sch D-1, Line 25b) is equal to zero then the factor is not utilized in the production of income, it shall be eliminated and the denominator reduced by 1.	MATH ERROR	REJECT
AL20C-036	IncomeApportionedState (20C Line 8) must equal ApportionableIncome(20C Line 6) multiplied by TotApporFraction(20C Line 7 / 20C Sch D-1, Line 26).	MATH ERROR	REJECT
AL20C-037	TotalNbiNetOfRelatedExpense/InState (20C Line 9 / 20C Sch C Line 2 Column F) must equal the sum of NbiNetOfRelatedExpense/InState (20C Sch C Lines 1a - 1e Column F)	MATH ERROR	REJECT
AL20C-038	StateTaxableIncomeAdj (20C Line 10 / Sch E Line 2) must equal the sum of IncomeApportionedState(20C Line 9) and TotalNbiNetOfRelatedExpense/InState (20C Line 9 / 20C Sch C Line 2 Column F).	MATH ERROR	REJECT
AL20C-039	NetFITDeductionRefund (20C Line 11 & 20C Schedule E, Line 7) must equal the sum of FITDeductionApportionedToState (20C Schedule E, Line 5) minus RefundOfFITDeductedPriorYear (20C Schedule E, Line 6).	MATH ERROR	REJECT
AL20C-040	StateIncSubtTotB4NolCarryfd(20C Line 12) must equal the sum of StateTaxableIncomeAdj(20C Line 10) minus NetFITDeductionRefund (20C Line 11 & 20C Schedule E, Line 7).	MATH ERROR	REJECT
AL20C-041	NOLLossUsedTotal(20C Line 13 & 20C Sch B total Column 4) must be equal the sum of NOLLoss/PrecedingTaxable/NOLLossUsed(Sum of 20C Sch B Column 4) this amount shall not exceed StateIncSubtTotB4NolCarryfd (20C Line 12).	MATH ERROR	REJECT
AL20C-042	If StateIncSubtTotB4NolCarryfd (20C Line 12) is less than or equal to zero then an NOL deduction is not allowed NOLLossUsedTotal(20C Line 13 & 20C Sch B total Column 4) and the sum of NOLLoss/NOLLossUsed(20C Sch B Column 4) must be zero.	INCORRECT DATA	REJECT
AL20C-043	TaxableIncomeState (20C Line 14) must equal the sum of StateIncSubtTotB4NolCarryfd (20C Line 12) minus NOLLossUsedTotal (20C Line 13 & 20C Sch B total Column 4).	MATH ERROR	REJECT
AL20C-044	If MultiStateCorpPercentage is populated StateIncomeTax(20C Line 15a) must equal TaxDueOnGrossReceipts(20C Sch D-2, Line 4) otherwise StateIncomeTax (20C Line 15a) must equal TaxableIncomeState (20C Line 14) multiplied by 6.5%.	INCORRECT DATA	REJECT
AL20C-045	StateIncomeTax (20C Line 15a) must be 0 if TaxableIncomeState (line 14) is negative or 0.	INCORRECT DATA	REJECT
AL20C-046	If StateConsolidatedReturn is populated then ConsolidatedFilingFee (20C Line 15b / 20C Sch G) must be equal to either 5,000; 10,000; 15,000; 20,000 or 25,000.	INCORRECT DATA	REJECT
AL20C-047	TotalTax (20C Line 15c) must equal the sum of StateIncomeTax (20C Line 15a) and ConsolidatedFilingFee (20C Line 15b).	MATH ERROR	REJECT

Error Code	Rule/Validation	Error Category	Severity
AL20C-048	If CompositePayment is populated, then CompositePaymentFEIN must be populated.	MISSING DATA	REJECT
AL20C-049	If CompositePayment is populated, then CompositePaymentPayee must be populated.	MISSING DATA	REJECT
AL20C-050	PaymentsPriorToAdjustment (20C line 16d) should not be populated. This field is only used with an amended return.	INCORRECT DATA	REJECT
AL20C-051	TotalCredits (20C Line 16e / 20C Sch F Line 7) must equal the sum of EntZoneCapCredit (20C Sch F Line 1), EmployerEducationCrtd (20C Sch F Line 2), IncomeTaxCrtd (20C Sch F Line 3), TaxIncrementFundPaymentCrtd (20C Sch F Line 4), CoalTaxCrtd (20C Sch F Line 5) and CapitalTaxCrtd (20C Sch F Line 6)	MATH ERROR	REJECT
AL20C-052	NOT USED		
AL20C-053	NOT USED		
AL20C-054	TotalPmtsCreditsDeferral (20C Line 16g) must equal the sum of OverpaymentPriorYear (20C Line 16a), EstimatedTaxPaymentCurrentYear (20C Line 16b), AmountPaidWithExtension (20C Line 16c), PaymentsPriorToAdjustment (20C Line 16d), TotalCredits (20C Line 16e) and LIFOReserveTaxDeferral (20C Line 16f)	MATH ERROR	REJECT
AL20C-055	If TotalTax (20C Line 15c) is greater than TotalPmtsCreditsDeferral (20C Line 16g) then OverpaymentCreditedNxtYr (20C Line 17a) must be zero. If TotalTax (20C Line 15c) is less than TotalPmtsCreditsDeferral (20C Line 16g) then OverpaymentCreditedNxtYr (20C Line 17a) must be less than or equal to TotalPmtsCreditsDeferral (20C Line 16g) minus TotalTax (20C Line 15c).	INCORRECT DATA	REJECT
AL20C-056	If TotalTax (20C Line 15c) is greater than TotalPmtsCreditsDeferral (20C Line 16g) then PennyTrustFund (20C Line 17b) must be zero. If TotalTax (20C Line 15c) is less than TotalPmtsCreditsDeferral (20C Line 16g) plus OverpaymentCreditedNxtYr (20C Line 17a) then PennyTrustFund (20C Line 17b) must be less than or equal to TotalPmtsCreditsDeferral(20C Line 16g) minus TotalTax (20C Line 15c) minus OverpaymentCreditedNxtYr (20C Line 17a).	INCORRECT DATA	REJECT
AL20C-057	TotalReductions (20C Line 17e) must equal the sum of OverpaymentCreditedNxtYr (20C Line 17a), PennyTrustFund (20C Line 17b), Penalty (20C Line 17c) and InterestDue (20C Line 17d).	MATH ERROR	REJECT
AL20C-058	TaxMinusCreditsAndPayments (20C Line 18) must equal TotalTax (20C Line 15c) minus TotalPmtsCreditsDeferral (20C Line 16g) and TotalReductions(20C Line 17e).	MATH ERROR	REJECT
AL20C-059	If TaxMinusCreditsAndPayments (20C Line 18) is greater than zero then one of the following must be populated:Either EFTIndicator, ECheckIndicator or CCIndicator.	MISSING DATA	ALERT
AL20C-060	PaymentEnclosed (20C Line 19) should not be populated - Alabama currently does not process electronic payments throught the electronic filing program - electronic payments are to be submitted through EFT or Opay.	INCORRECT DATA	REJECT
AL20C-061	Only one of the following elements should be populated:Either EFTIndicator, ECheckIndicator or CCIndicator if TaxMinusCreditsAndPayments (20C Line 18) is greater than zero	INCORRECT DATA	ALERT
AL20C-062	must be "20C"	INCORRECT DATA	REJECT
AL20C-063	Required data element SoftwareDeveloper/DeveloperId not transmitted	MISSING DATA	REJECT
AL20C-064	NOT USED		
AL20C-065	If ConsolidatedFilingFee is populateddd then StateConsolidatedReturn must be populated.	INCORRECT DATA	REJECT
AL20C-066	Required data element Officer/PhoneNumber not transmitted	MISSING DATA	REJECT
AL20C-067	If /Preparer/PTIN is populated then /Preparer/PhoneNumber must be populated	MISSING DATA	REJECT
AL20C-068	If Preparer\AuthorizeDiscuss is populated then Preparer\PreparerName must be populated.	MISSING DATA	REJECT

Error Code	Rule/Validation	Error Category	Severity
AL20C-069	If Preparer\AuthorizeDiscuss is populated then Preparer\PreparerName must be populated.	MISSING DATA	REJECT
AL20C-070a	/Officer/FirstName should be populated with the first name of the corporate officer signing the AL8453-C.	MISSING DATA	REJECT
AL20C-070b	/Officer/LastName should be populated with the last name of the corporate officer signing the AL8453-C.	MISSING DATA	REJECT
AL20C-071	Required data element Officer/Title not transmitted	MISSING DATA	REJECT
AL20C-072	Required data element Officer/DateSigned not transmitted	MISSING DATA	REJECT
AL20C-073	If /Preparer/PTIN is populated then Preparer/PreparerName must be populated	MISSING DATA	REJECT
AL20C-074	If /Preparer/PTIN is populated then Preparer/DateSignedPrepared must be populated	MISSING DATA	REJECT
AL20C-075	If Preparer\AuthorizeDiscuss is populated then Preparer/DateSignedPrepared must be populated.	MISSING DATA	REJECT
AL20C-076	If /Preparer/PreparerName is populated then either /Preparer/PTIN or /Preparer/SSN must be populated	MISSING DATA	REJECT
AL20C-077	If /Preparer/PTIN is populated then /Preparer/FirmName must be populated	MISSING DATA	REJECT
AL20C-078	If /Preparer/FirmName is populated then /Preparer/FEIN must be populated	MISSING DATA	REJECT
AL20C-079	If /Preparer/PTIN is populated then /Preparer/PreparerAddress/USAddress/AddressLine1 must be populated	MISSING DATA	REJECT
AL20C-080	If /Preparer/PTIN is populated then /Preparer/PreparerAddress/USAddress/City must be populated	MISSING DATA	REJECT
AL20C-081	If /Preparer/PTIN is populated then /Preparer/PreparerAddress/USAddress/ST must be populated	MISSING DATA	REJECT
AL20C-082	If /Preparer/PTIN is populated then /Preparer/PreparerAddress/USAddress/ZipCode must be populated	MISSING DATA	REJECT
AL20C-083	If RelatedExpenses is a non-zero value then Schedule AB must be submitted as a pdf - ALScheduleAB.pdf	MISSING DOCUMENTS	REJECT
AL20C-084	If RelatedExpensesPayments is a non-zero value then Schedule AB must be submitted as a pdf - ALScheduleAB.pdf	MISSING DOCUMENTS	REJECT
AL20C-085	If RelatedExpensesExempt is a non-zero value then Schedule AB must be submitted as a pdf - ALScheduleAB.pdf	MISSING DOCUMENTS	REJECT
AL20C-086	If Preparer\AuthorizeDiscuss is populated then Preparer\PreparerName must be populated.	MISSING DATA	REJECT
AL20C-087	If Preparer\AuthorizeDiscuss is populated then /Preparer/FirmName must be populated.	MISSING DATA	REJECT
AL20C-088	If Preparer\AuthorizeDiscuss is populated then Preparer/FEIN must be populated.	MISSING DATA	REJECT
AL20C-089	OtherAdditions/Description is required if OtherAdditions/Amount has a non-zero value.	MISSING DATA	REJECT
AL20C-090	OtherAdditions/Amount is required if OtherAdditions/Description is populated	MISSING DATA	REJECT
AL20C-091	TotalAdditions must equal the sum of Schedule A Lines 1 thru 9 (RelatedExpenses+FedDepreciationPollutionClr+CorporateDividends+FederalExemptInterestIncome+NetIncomeForeclosureProperty+OtherAdditions/Amount+StateAndLocalIncomeTaxes)	MATH ERROR	REJECT
AL20C-092	DeductionOther/Description is required if DeductionOther/Amount has a non-zero value.	MISSING DATA	REJECT
AL20C-093	DeductionOther/Amount is required if DeductionOther/Description is populated	MISSING DATA	REJECT
AL20C-094	Total Deductions must equal the sum of Sch A Lines 11 thru 24 (TaxRefunds+InterestOnUSObligations+InterestIncome+StateInterestIncome+PriorCorpAidToInduce+BusinessExpensesNotDeductible+Dividends26USC78+Dividends26USC243+Dividends26USC922+InterestPortionOfRentPaid+DeductionOilGasDepletionAllowd+DeductionOther)	MATH ERROR	REJECT

Error Code	Rule/Validation	Error Category	Severity
AL20C-095	ReconciliationAdjustmentToFTI (20C Line 3 / 20C Sch A Line 26) must equal TotalAdditions minus TotalDeductions (20C Sch A Line 10 - line 25)	MATH ERROR	REJECT
AL20C-096	/NOLLoss/PrecedingTaxable/NOLYear must be greater than or equal to 1991.	INCORRECT DATA	REJECT
AL20C-097	If /NOLLoss/PrecedingTaxable/NOLYear is less or equal to 2000 a copy of Page 1 of the Alabama corporate income tax return must be included NOL_YYYY_AL20CPg1.pdf	MISSING DOCUMENT	REJECT
AL20C-098	/NOLLoss/PrecedingTaxable/NOLExpired (20C Sch B Column 3) must be less than or equal to /NOLLoss/PrecedingTaxable/NOLLoss (20C Sch B Column 2)	INCORRECT DATA	REJECT
AL20C-099	NOT USED		
AL20C-100	The sum of NOLLoss/PrecedingTaxable/NOLLossUsed(Sum of 20C Sch B Column 4) must be less than or equal to NOLLoss/PrecedingTaxable/NOLLoss (20C Sch B Column 2) Minus /NOLLoss/PrecedingTaxable/NOLLossExpired (20C Sch B Column 3) this amount shall also not exceed StateIncSubtTotB4NoICarryfd (20C Line 12).	MATH ERROR	REJECT
AL20C-101	/NOLLoss/PrecedingTaxable/NOLRemainingLossAvailable (20C Sch B Column 5) must equal /NOLLoss/PrecedingTaxable/NOLLoss (20C Sch B Column 2) minus /NOLLoss/PrecedingTaxable/NOLExpired (20C Sch B Column 3) minus /NOLLoss/PrecedingTaxable/NOLLossUsed (20C Sch B Column 4)	MATH ERROR	REJECT
AL20C-102	NbiNonBusinessIncomeLoss/DirectAllocDescription (20C Sch C Line 1 (row a-e) should only be populated if MultiStateCorpApport (Filing Status 2 page 1) is populated.	INCORRECT DATA	REJECT
AL20C-103	NbiNonBusinessIncomeLoss/GrossAmount (20C Sch C Line 1 (row a-e) should only be populated if MultiStateCorpApport (Filing Status 2 page 1) is populated.	INCORRECT DATA	REJECT
AL20C-104	NbiNonBusinessIncomeLoss/GrossAmountState (20C Sch C Line 1 (row a-e) should only be populated if MultiStateCorpApport (Filing Status 2 page 1) is populated.	INCORRECT DATA	REJECT
AL20C-105	NbiNonBusinessIncomeLoss/RelatedExpenses (20C Sch C Line 1 (row a-e) should only be populated if MultiStateCorpApport (Filing Status 2 page 1) is populated.	INCORRECT DATA	REJECT
AL20C-106	NbiNonBusinessIncomeLoss/RelatedExpensesState (20C Sch C Line 1 (row a-e) should only be populated if MultiStateCorpApport (Filing Status 2 page 1) is populated.	INCORRECT DATA	REJECT
AL20C-107	NbiNonBusinessIncomeLoss/NetDirectAllocEverywhere (20C Sch C Line 1 (row a-e) should only be populated if MultiStateCorpApport (Filing Status 2 page 1) is populated.	INCORRECT DATA	REJECT
AL20C-108	NbiNonBusinessIncomeLoss/NetDirectAllocEverywhere (20C Sch C Line 1(rows a-e), Col E) must equal NbiNonBusinessIncomeLoss/GrossAmount (20C Sch C Line 1(rows a-e), Col A) minus NbiNonBusinessIncomeLoss/RelatedExpenses (20C Sch C Line 1(rows a-e), Col C).	MATH ERROR	REJECT
AL20C-109	NbiNonBusinessIncomeLoss/NetDirectAllocState (20C Sch C Line 1 (row a-e) should only be populated if MultiStateCorpApport (Filing Status 2 page 1) is populated.	INCORRECT DATA	REJECT
AL20C-110	NbiNonBusinessIncomeLoss/NetDirectAllocState (20C Sch C Line 1(rows a-e), Col F) must equal NbiNonBusinessIncomeLoss/GrossAmountState (20C Sch C Line 1(rows a-e), Col B) minus NbiNonBusinessIncomeLoss/RelatedExpensesState (20C Sch C Line 1(rows a-e), Col D).	MATH ERROR	REJECT
AL20C-111	TotalNbiNetOfRelatedExpense/Everywhere (20C Line 5 & Sch C Line 2 col E) should only be populated if MultiStateCorpApport (Filing Status 2 page 1) is populated.	MATH ERROR	REJECT
AL20C-112	TotalNbiNetOfRelatedExpense/instate (20C Line 9 Sch C Line 2 col F should only be populated if MultiStateCorpApport (Filing Status 2 page 1) is populated.	MATH ERROR	REJECT
AL20C-113	If PropOther/OtherSpecify is more than 5 characters enter "STMT" and a PDF named SchedDOtherProperty.pdf must be submitted.	MISSING DOCUMENT	REJECT

Error Code	Rule/Validation	Error Category	Severity
AL20C-115	If PropOther/EOYIn is populated PropOther/OtherSpecify must be populated	MISSING DATA	REJECT
AL20C-116	If PropOther/BOYAll is populated PropOther/OtherSpecify must be populated	MISSING DATA	REJECT
AL20C-117	If PropOther/EOYAll is populated PropOther/OtherSpecify must be populated	MISSING DATA	REJECT
AL20C-118	PropTotal/BOYIn must equal the sum of PropInventories/BOYIn, PropLand/BOYIn, PropFurnFixt/BOYIn, PropMachEquip/BOYIn, PropBuild/BOYIn, PropIdbAndIrbAtCost/BOYIn, PropGovernment/BOYIn, PropOther/BOYIn less PropLessConstruction/BOYIn.	MATH ERROR	REJECT
AL20C-119	PropTotal/EOYIn must equal the sum of PropInventories/EOYIn, PropLand/EOYIn, PropFurnFixt/EOYIn, PropMachEquip/EOYIn, PropBuild/EOYIn, PropIdbAndIrbAtCost/EOYIn, PropGovernment/EOYIn, PropOther/EOYIn less PropLessConstruction/EOYIn.	MATH ERROR	REJECT
AL20C-120	PropTotal/BOYAll must equal the sum of PropInventories/BOYAll, PropLand/BOYAll, PropFurnFixt/BOYAll, PropMachEquip/BOYAll, PropBuild/BOYAll, PropIdbAndIrbAtCost/BOYAll, PropGovernment/BOYAll, PropOther/BOYAll less PropLessConstruction/BOYAll.	MATH ERROR	REJECT
AL20C-121	PropTotal/EOYAll must equal the sum of PropInventories/EOYAll, PropLand/EOYAll, PropFurnFixt/EOYAll, PropMachEquip/EOYAll, PropBuild/EOYAll, PropIdbAndIrbAtCost/EOYAll, PropGovernment/EOYAll, PropOther/EOYAll less PropLessConstruction/EOYAll.	MATH ERROR	REJECT
AL20C-122	AvgOwnedProp/InState must equal the sum of PropTotal/BOYIn and PropTotal/EOYIn divided by 2.	MATH ERROR	REJECT
AL20C-123	AvgOwnedProp/Everywhere must equal the sum of PropTotal/BOYAll and PropTotal/EOYAll divided by 2.	MATH ERROR	REJECT
AL20C-124	AnnualRentOrLease/InState must equal RentOrLeaseExpense/InState multiplied by 8.	MATH ERROR	REJECT
AL20C-125	AnnualRentOrLease/Everywhere must equal RentOrLeaseExpense/Everywhere multiplied by 8.	MATH ERROR	REJECT
AL20C-126	TotalAverageProp/InState must equal the sum of AvgOwnedProp/InState and AnnualRentOrLease/InState.	MATH ERROR	REJECT
AL20C-127	TotalAverageProp/Everywhere must equal the sum of AvgOwnedProp/Everywhere and AnnualRentOrLease/Everywhere.	MATH ERROR	REJECT
AL20C-128	TotalAverageProp/Ratio must equal TotalAverageProp/InState divided by TotalAverageProp/Everywhere.	MATH ERROR	REJECT
AL20C-129	PayPayroll/Ratio must equal PayPayroll/InState divided by PayPayroll/Everywhere.	MATH ERROR	REJECT
AL20C-130	SalesGrossReceipts/InState must equal the sum of SalesDeliveredOrShipped/InState and SalesStateOrigin/InState.	MATH ERROR	REJECT
AL20C-131	If SalesOtherBusReceipts/Everywhere has a non-zero value SalesOtherDetail must be populated.	MISSING DATA	REJECT
AL20C-132	If SalesOtherBusReceipts/Everywhere has a non-zero value SalesOtherDetail1120Line must be populated.	MISSING DATA	REJECT
AL20C-133	If MultiStateCorpPercentage is populated (Page 1) and SalesGrossReceipts\Everywhere (Form 20C Schedule D-2 line 3a) is greater than \$100,000 Schedule D-2 cannot be used.	INCORRECT DATA	REJECT
AL20C-134	If MultiStateCorpPercentage is populated TaxDueOnGrossReceipts (20C Sch D-2, Line 4) must equal SalesGrossReceipts/InState(20C Sch D-2, Line 3) multiplied by .0025 otherwise TaxDueOnGrossReceipts (20C Sch D-2, Line 4) should not be used.	MATH ERROR / INCORRECT DATA	REJECT
AL20C-135	One of the following checkboxes must be populated Irc1552Method1, Irc1552Method2, Irc1552Method3, Irc1552NoElection or Irc1552MethodOther.	MISSING DATA	REJECT
AL20C-136	If Irc1552Method1 is populated then 1552Election_Calculations.pdf must be attached.	MISSING DOCUMENT	REJECT
AL20C-137	If Irc1552Method2 is populated then 1552Election_Calculations.pdf must be attached.	MISSING DOCUMENT	REJECT
AL20C-138	If Irc1552Method3 is populated then 1552Election_Calculations.pdf must be attached.	MISSING DOCUMENT	REJECT
AL20C-139	If Irc1552MethodNoElection is populated then 1552Election_Calculations.pdf must be attached.	MISSING DOCUMENT	REJECT

Error Code	Rule/Validation	Error Category	Severity
AL20C-140	If Irc1552MethodOther is populated then 1552Election_Calculations.pdf must be attached.	MISSING DOCUMENT	REJECT
AL20C-141	FITApportionmentFactor (20C Sch E Line 4) must equal StateTaxableIncomeAdj (20C Line 10 / Sch E Line 2) divided by FederalTaxableIncomeAdj (20C Line 4 / Sch E Line 3).	MATH ERROR	REJECT
AL20C-142	FITDeductionApportionedToState (20C Sch E Line 5) must equal FedIncTaxDed (20C Sch E Line 1) multiplied by FITApportionmentFactor (20C Sch E Line 4).	MATH ERROR	REJECT
AL20C-143	If EntZoneCapCredit (20C Sch F Line 1) has a non-zero value then EnterpriseZoneCredit.pdf must be attached. This PDF should include Schedule EZ, Certificates and all calculations.	MISSING DOCUMENT	REJECT
AL20C-144	If PropInventories\BOYIn is populated then PropInventories\BOYAll must be populated	MISSING DATA	REJECT
AL20C-145	If PropInventories\EOYIn is populated then PropInventories\EOYAll must be populated	MISSING DATA	REJECT
AL20C-146	If PropLand\BOYIn is populated then PropLand\BOYAll must be populated	MISSING DATA	REJECT
AL20C-147	If PropLand\EOYIn is populated then PropLand\EOYAll must be populated	MISSING DATA	REJECT
AL20C-148	If EmployerEducationCrdt (20C Sch F Line 2) has a non-zero value then EmployerEducationCredit.pdf must be attached. This PDF should include a copy of the document of approval along with a detailed schedule computing the credit.	MISSING DOCUMENT	REJECT
AL20C-149	If PropFurnFixt\BOYIn is populated then PropFurnFixt\BOYAll must be populated	MISSING DATA	REJECT
AL20C-150	If PropFurnFixt\EOYIn is populated then PropFurnFixt\EOYAll must be populated	MISSING DATA	REJECT
AL20C-151	If PropMachEquip\BOYIn is populated then PropMachEquip\BOYAll must be populated	MISSING DATA	REJECT
AL20C-152	If PropMachEquip\EOYIn is populated then PropMachEquip\EOYAll must be populated	MISSING DATA	REJECT
AL20C-153	If IncomeTaxCrdt (20C Sch F Line 3) has a non-zero value then IncomeTaxCredit.pdf must be attached. The PDF should include certificate/document of approval, computation of income generated from project, support for amount paid, and computation of the credit.	MISSING DOCUMENT	REJECT
AL20C-154	If PropBuild\BOYIn is populated then PropBuild\BOYAll must be populated	MISSING DATA	REJECT
AL20C-155	If PropBuild\EOYIn is populated then PropBuild\EOYAll must be populated	MISSING DATA	REJECT
AL20C-156	If PropIldbAndIrbAtCost\BOYIn is populated then PropIldbAndIrbAtCost\BOYAll must be populated	MISSING DATA	REJECT
AL20C-157	If PropIldbAndIrbAtCost\EOYIn is populated then PropIldbAndIrbAtCost\EOYAll must be populated	MISSING DATA	REJECT
AL20C-158	If TaxIncrementFundPaymentCrdt (20C Sch F Line 4) has a non-zero value then TaxIncrementFundPaymentCredit.pdf must be attached. The PDF should include the document of approval along with proof of payment(s) into the fund relative to corporate income tax and a detailed schedule computing income generated from the project.	MISSING DOCUMENT	REJECT
AL20C-159	If PropGovernment\BOYIn is populated then PropGovernment\BOYAll must be populated	MISSING DATA	REJECT
AL20C-160	If PropGovernment\EOYIn is populated then PropGovernment\EOYAll must be populated	MISSING DATA	REJECT
AL20C-161	if RentOrLeaseExpense/InState is populated then RentOrLeaseExpense/Everywhere must be populated	MISSING DATA	REJECT
AL20C-162	NOT USED		
AL20C-163	If CoalTaxCrdt (20C Sch F Line 5) has a non-zero value then CoalTaxCredit.pdf must be attached. The PDF should include a detailed schedule computing the coal tax credit.	MISSING DOCUMENT	REJECT

Error Code	Rule/Validation	Error Category	Severity
AL20C-164	If PropLessConstruction\BOYIn is populated then PropLessConstruction\BOYAll must be populated	MISSING DATA	REJECT
AL20C-165	If PropLessConstruction\EOYIn is populated then PropLessConstruction\EOYAll must be populated	MISSING DATA	REJECT
AL20C-166	if PayPayroll/InState is populated then PayPayroll/Everywhere must be populated.	MISSING DATA	REJECT
AL20C-167	NOT USED		
AL20C-168	If CapitalTaxCrdt (20C Sch F Line 6) has a non-zero value then CapitalTaxCrdtProjectNbr (20C Sch F Line 6) must be populated.	MISSING DATA	REJECT
AL20C-169	If CapitalTaxCrdt (20C Sch F Line 6) has a non-zero value then CapitalTaxCrdtProjectNbr (20C Sch F Line 6) must be populated.	MISSING DATA	REJECT
AL20C-170	If CapitalTaxCrdt(20C Sch F Line 6) has a non-zero value then CapitalTaxCredit.pdf must be attached. The PDF must include Form AR (Annual Report of Project) and Form K-RCC if applicable.	MISSING DOCUMENT	REJECT
AL20C-171	If PropOther/BOYIn is populated /PropOther/BOYAll must be populated	MISSING DATA	REJECT
AL20C-172	If PropOther/EOYIn is populated PropOther/EOYAll must be populated	MISSING DATA	REJECT
AL20C-173	If Preparer\AuthorizeDiscuss is populated then PreparerAddress/USAddress/AddressLine1 must be populated.	MISSING DATA	REJECT
AL20C-174	If Preparer\AuthorizeDiscuss is populated then PreparerAddress/USAddress/City must be populated.	MISSING DATA	REJECT
AL20C-175	If Preparer\AuthorizeDiscuss is populated then PreparerAddress/USAddress/State must be populated.	MISSING DATA	REJECT
AL20C-176	If Preparer\AuthorizeDiscuss is populated then PreparerAddress/USAddress/ZipCode must be populated.	MISSING DATA	REJECT
AL20C-177	NOT USED		
AL20C-178	NOT USED		
AL20C-179	Required data element BusinessActivity\OperationsDescriptionInState not transmitted		
AL20C-180	Required data element NamePropertyInState not transmitted	MISSING DATA	REJECT
AL20C-181	Required data element OtherStatesCorpOperates not transmitted	MISSING DATA	REJECT
AL20C-182	Required element a "C", "A" or other method name must be transmitted.	MISSING DATA	REJECT
AL20C-183	if SalesGrossReceipts/Instate is a non-zero value then SalesGrossReceipts/Everywhere must be populated.	MISSING DATA	REJECT
AL20C-184	if SalesDividends/Instate is populated then SalesDividends/Everywhere must be populated	MISSING DATA	REJECT
AL20C-185	if SalesGrossReceiptsInterest/Instate is populated then SalesGrossReceiptsInterest/Everywhere must be populated	MISSING DATA	REJECT
AL20C-186	if SalesRentalsOfProperty/Instate is populated then SalesRentalsOfProperty/Everywhere must be populated	MISSING DATA	REJECT
AL20C-187	if SalesRoyalties/Instate is populated then SalesRoyalties/Everywhere must be populated	MISSING DATA	REJECT
AL20C-188	if SalesCapitalOrdinaryGains/Instate is populated then SalesCapitalOrdinaryGains/Everywhere must be populated	MISSING DATA	REJECT
AL20C-189	if SalesOtherBusReceipts/Instate is populated then SalesOtherBusReceipts/Everywhere must be populated	MISSING DATA	REJECT
AL20C-190	SalesGrossReceiptsSum/InState must equal the sum of SalesGrossReceipts/InState, SalesDividends/InState, SalesGrossReceiptsInterest/InState, SalesRentalsOfProperty/InState, SalesRoyalties/InState, SalesCapitalOrdinaryGains/InState, SalesOtherBusinessReceipts/InState	MATH ERROR	REJECT
AL20C-191	SalesGrossReceiptsSum/Everywhere must equal the sum of SalesGrossReceipts/Everywhere, SalesDividends/Everywhere, SalesGrossReceiptsInterest/Everywhere, SalesRentalsOfProperty/Everywhere, SalesRoyalties/Everywhere, SalesCapitalOrdinaryGains/Everywhere, SalesOtherBusinessReceipts/Everywhere	MATH ERROR	REJECT

Error Code	Rule/Validation	Error Category	Severity
AL20C-192	if SalesGrossReceipts/Instate is populated then SalesGrossReceipts/Everywhere must be populated	MISSING DATA	REJECT
AL20C-193	SalesGrossReceiptsSum/Ratio must equal the quotient of SalesGrossReceiptsSum/InState divided by SalesGrossReceiptsSum/Everywhere.	MATH ERROR	REJECT
AL20C-194	Required data element SoftwareDeveloper/VersionID not transmitted	MISSING DATA	REJECT
AL20C-195	Required data element AccountingRecordsLocAddress/Address/AddressLine1 not transmitted	MISSING DATA	REJECT
AL20C-196	Required data element AccountingRecordsLocAddress/USAddress/City not transmitted	MISSING DATA	REJECT
AL20C-197	Required data element AccountingRecordsLocAddress/USAddress/State not transmitted	MISSING DATA	REJECT
AL20C-198a	Required data element ContactPerson\FirstName not transmitted	MISSING DATA	REJECT
AL20C-198b	Required data element ContactPerson\LastName not transmitted	MISSING DATA	REJECT
AL20C-199	Required data element ContactPerson\PhoneNumber not transmitted	MISSING DATA	REJECT
AL20C-200	If StateConsolidatedReturn is populated then StateAffiliatedCompanies/CompanyyName must be populated	MISSING DATA	REJECT
AL20C-201	If there are more than 100 subsidiary corporations the first 100 should be transmitted in the XML document and an ScheduleAS.pdf must be attached.	MISSING DOCUMENTS	REJECT
AL20C-202	If StateConsolidatedReturn is populated then StateAffiliatedCompanies/FEIN must be populated	MISSING DATA	REJECT
AL20C-203	If there are more than 100 subsidiary corporations the first 100 should be transmitted in the XML document and an ScheduleAS.pdf must be attached.	MISSING DOCUMENTS	REJECT
AL20C-900	DUPLICATE RETURN		REJECT
AL20C-1000	SoftwareDeveloper/DeveloperId is not an approved software vendor.		REJECT

AL 20S ERROR CODES

AL_20SBusinessRules 2006v1.1.xls

20S Error Codes - Only

Error Code	Rule/Validation	Error Category	Severity
AL20S-001	Required data element FormType must be 20S.	MISSING OR INCORRECT DATA	REJECT
AL20S-002	Required data element SoftwareDeveloper/DeveloperID not transmitted.	MISSING OR INCORRECT DATA	REJECT
AL20S-003	Required data element SoftwareDeveloper/VersionID not transmitted.	MISSING DATA	REJECT
AL20S-004	Not Used		
AL20S-005	One of the following checkboxes must be populated CalendarYearFilerIndicator, FiscalTaxYear or ShortPeriodReturnIndicator.	MISSING DATA	REJECT
AL20S-006	Required data element TaxYearBeginDate not transmitted	MISSING DATA	REJECT
AL20S-007	If AmendedReturnIndicator is populated return will be rejected - Amended returns will not be accepted electronically.	INCORRECT DATA	REJECT
AL20S-008	Required data element BusinessActivity/BusinessActivityCode/Code not transmitted.	MISSING DATA	REJECT
AL20S-009	Required data element FEIN not transmitted.	MISSING DATA	REJECT
AL20S-010	Required data element CorporationName\BusinessNameLine1 not transmitted.	MISSING DATA	REJECT
AL20S-011	Required data element Address\USAddress\AddressLine1 not transmitted.	MISSING DATA	REJECT
AL20S-012	Required data element Address\USAddress\City not transmitted.	MISSING DATA	REJECT
AL20S-013	Required data element Address\USAddress\State not transmitted	MISSING DATA	REJECT
AL20S-014	Required data element Address\USAddress\ZipCode not transmitted.	MISSING DATA	REJECT
AL20S-015	Required data element StateOfIncorporation\USAddress\State not transmitted.	MISSING DATA	REJECT
AL20S-016	Required data element DateOfIncorporation not transmitted	MISSING DATA	REJECT
AL20S-017	If StateOfIncorporation/USAddress/State is not equal to "AL" DateQualifiedInState must be transmitted.	MISSING DATA	REJECT
AL20S-018	If MultiStateCorpApport is populated TotApportFraction must be populated.	MISSING DATA	REJECT
AL20S-019	Required data element TotalFederalIncome not transmitted.	MISSING DATA	REJECT
AL20S-020	Required data element TotalDeductionsFederalReturn not transmitted.	MISSING DATA	REJECT
AL20S-021	Required data element TotalAssetsFederalReturn not transmitted.	MISSING DATA	REJECT
AL20S-022	If MultiStateCorpApport is populated then TotApportFraction must equal the sum of TotalAverageProp/Ratio PayPayroll/Ratio and SalesGrossReceiptsSum/Ratio divided by 3. (If TotalAverageProp\Everywhere is equal to zero then the factor is not utilized in the production of income, it shall be eliminated and the denominator reduced by 1; If PayPayroll\Everywhere is equal to zero then the factor is not utilized in the production of income, it shall be eliminated and the denominator reduced by 1; If SalesGrossReceiptsSum\Everywhere is equal to zero then the factor is not utilized in the production of income, it shall be eliminated and the denominator reduced by 1.	MATH ERROR	REJECT
AL20S-023	Required data element \BusinessActivity\OperationsDescriptionInState not transmitted.	MISSING DATA	REJECT
AL20S-024	Required data element FederalOrdinaryIncome not transmitted. Required data element can be zero.	MISSING DATA	REJECT
AL20S-025	If OtherReconciliationItems is populated a .pdf attachment called OtherReconciliationItems.pdf which clearly explains the nature and amounts of the reconciling items is required.	MISSING DOCUMENT	REJECT
AL20S-026	NetReconcilingItems must equal the sum of NetCapitalGainLoss, JobCreditAdjustment, StateAndLocalIncomeTaxes, NetIncRentRealEstateActiv, NetIncomeRental, NetGainLossIRC1231, DepreciationAdjustment, and OtherReconciliationItems.	MATH ERROR	REJECT
AL20S-027	NetNonseparatelyStatedIncLoss must equal the sum of FederalOrdinaryIncome and NetReconcilingItems.	MATH ERROR	REJECT
AL20S-028	If OtherSeparatelyStatedItems is populated a .pdf attachment called OtherSeparatelyStatedItems.pdf which clearly explains the nature and amounts of the other separately stated items is required.	MISSING DOCUMENT	REJECT
AL20S-029	NetSeparatelyStatedItems must equal the sum of CharitableContributions\FederalAmount, OilAndGasDepletion\FederalAmount, Section179Depreciation\FederalAmount, CasualtyLosses\FederalAmount, NetPortfolioIncomeLoss\FederalAmount, and OtherSeparatelyStatedItems\FederalAmount.	MATH ERROR	REJECT

Error Code	Rule/Validation	Error Category	Severity
AL20S-030	AdjustedIncome must equal the sum of NetNonSeparatelyStatedIncLoss and NetSeparatelyStatedItems.	MATH ERROR	REJECT
AL20S-031	StateNonSeparatelyStatedIncome must equal the sum of IncomeApportionedState and TotNonSeparateNonBusinessIncomeLoss.	MATH ERROR	REJECT
AL20S-032	If StateIncTaxSCorp is populated a computation schedule in PDF format named StateIncTaxSCorp.pdf must be submitted .	MISSING DOCUMENT	REJECT
AL20S-033	PaymentsPriorToAdjustment should not be populated. This field is only used with an amended return.	INCORRECT DATA	REJECT
AL20S-034	TotalCredits must equal the sum of EmployerEducationCrdt plus CoalTaxCrdt.	MATH ERROR	REJECT
AL20S-035	TotalPmtsCreditsDeferral must equal the sum of EstimatedTaxPayments, AmountPaidWithExtension, PaymentsPriorToAdjustment, and TotalCredits.	MATH ERROR	REJECT
AL20S-036	BalanceDueWithReturn must equal the sum of TaxMinusCreditsAndPayments, Penalty, and InterestDue.	MATH ERROR	REJECT
AL20S-037	EFTIndicator must be populated If TaxMinusCreditsAndPayments is equal to or greater than \$750.	MISSING DATA	REJECT
AL20S-038	If BalanceDueWithReturn is greater than zero then one of the following elements should be populated: Either EFTIndicator, ECheckIndicator or CCIndicator	MISSING OR INCORRECT DATA	REJECT
AL20S-039	If /NonSeparateNonBusIncomeLoss/GrossAmount, /NonSeparateNonBusIncomeLoss/GrossAmountState, /NonSeparateNonBusIncomeLoss/RelatedExpenses, or /NonSeparateNonBusIncomeLoss/RelatedExpensesState is populated then required data element /NonSeparateNonBusIncomeLoss/DirectAllocDescription must be transmitted.	MISSING DATA	REJECT
AL20S-040	If /NonSeparateNonBusIncomeLoss/GrossAmountState is populated then /NonSeparateNonBusIncomeLoss/GrossAmount required data element must be populated.	MISSING DATA	REJECT
AL20S-041	If /NonSeparateNonBusIncomeLoss/RelatedExpensesState is populated then /NonSeparateNonBusIncomeLoss/RelatedExpenses must be populated.	MISSING DATA	REJECT
AL20S-042	/NonSeparateNonBusIncomeLoss/NetDirectAllocEverywhere must equal /NonSeparateNonBusIncomeLoss/GrossAmount minus /NonSeparateNonBusIncomeLoss/RelatedExpenses.	MATH ERROR	REJECT
AL20S-043	/NonSeparateNonBusIncomeLoss/NetDirectAllocState must equal /NonSeparateNonBusIncomeLoss/GrossAmountState minus /NonSeparateNonBusIncomeLoss/RelatedExpensesState.	MATH ERROR	REJECT
AL20S-044	/TotNonSeparateNonBusIncomeLoss/NetDirectAllocEverywhere must equal the sum of all /NonSeparateNonBusIncomeLoss/NetDirectAllocEverywhere data elements.	MATH ERROR	REJECT
AL20S-045	/TotNonSeparateNonBusIncomeLoss/NetDirectAllocState must equal the sum of all /NonSeparateNonBusIncomeLoss/NetDirectAllocState data elements.	MATH ERROR	REJECT
AL20S-046	If /SeparateNonBusinessIncomeLoss/GrossAmount, /SeparateNonBusinessIncomeLoss/GrossAmountState, /SeparateNonBusinessIncomeLoss/RelatedExpenses, or /SeparateNonBusinessIncomeLoss/RelatedExpensesState is populated then required data element /SeparateNonBusinessIncomeLoss/DirectAllocDescription must be populated.	MISSING DATA	REJECT
AL20S-047	If /SeparateNonBusinessIncomeLoss/GrossAmountState is populated then /SeparateNonBusinessIncomeLoss/GrossAmount must be populated.	MISSING DATA	REJECT
AL20S-048	If /SeparateNonBusinessIncomeLoss/RelatedExpensesState is populated then /SeparateNonBusinessIncomeLoss/RelatedExpenses must be populated.	MISSING DATA	REJECT
AL20S-049	/SeparateNonBusinessIncomeLoss/NetDirectAllocEverywhere must equal /SeparateNonBusinessIncomeLoss/GrossAmount minus /SeparateNonBusinessIncomeLoss/RelatedExpenses.	MATH ERROR	REJECT
AL20S-050	/SeparateNonBusinessIncomeLoss/NetDirectAllocState must equal /SeparateNonBusinessIncomeLoss/GrossAmountState minus /SeparateNonBusinessIncomeLoss/RelatedExpensesState.	MATH ERROR	REJECT
AL20S-051	/TotSeparateNonBusIncomeLoss/NetDirectAllocEverywhere must equal the sum of all /SeparateNonBusinessIncomeLoss/NetDirectAllocEverywhere data elements.	MATH ERROR	REJECT

Error Code	Rule/Validation	Error Category	Severity
AL20S-052	/TotSeparateNonBusIncomeLoss/NetDirectAllocState must equal the sum of all /SeparateNonBusinessIncomeLoss/NetDirectAllocState data elements.	MATH ERROR	REJECT
AL20S-053	If PropInventories\BOYIn is populated then PropInventories\BOYAll must be populated	MISSING DATA	REJECT
AL20S-054	If PropInventories\EOYIn is populated then PropInventories\EOYAll must be populated	MISSING DATA	REJECT
AL20S-055	If PropLand\BOYIn is populated then PropLand\BOYAll must be populated.	MISSING DATA	REJECT
AL20S-056	If PropLand\EOYIn is populated then PropLand\EOYAll must be populated.	MISSING DATA	REJECT
AL20S-057	If PropFurnFixt\BOYIn is populated then PropFurnFixt\BOYAll must be populated.	MISSING DATA	REJECT
AL20S-058	If PropFurnFixt\EOYIn is populated then PropFurnFixt\EOYAll must be populated.	MISSING DATA	REJECT
AL20S-059	If PropMachEquip\BOYIn is populated then PropMachEquip\BOYAll must be populated.	MISSING DATA	REJECT
AL20S-060	If PropMachEquip\EOYIn is populated then PropMachEquip\EOYAll must be populated.	MISSING DATA	REJECT
AL20S-061	If PropBuild\BOYIn is populated then PropBuild\BOYAll must be populated.	MISSING DATA	REJECT
AL20S-062	If PropBuild\EOYIn is populated then PropBuild\EOYAll must be populated.	MISSING DATA	REJECT
AL20S-063	If PropIldbAndIrbAtCost\BOYIn is populated then PropIldbAndIrbAtCost\BOYAll must be populated.	MISSING DATA	REJECT
AL20S-064	If PropIldbAndIrbAtCost\EOYIn is populated then PropIldbAndIrbAtCost\EOYAll must be populated.	MISSING DATA	REJECT
AL20S-065	If PropGovernment\BOYIn is populated then PropGovernment\BOYAll must be populated.	MISSING DATA	REJECT
AL20S-066	If PropGovernment\EOYIn is populated then PropGovernment\EOYAll must be populated.	MISSING DATA	REJECT
AL20S-067	If PropOther/OtherSpecfy is more than 5 characters enter "STMT" and a PDF named SchedDOtherProperty.pdf must be submitted.	MISSING DOCUMENT	REJECT
AL20S-068	If PropOther\BOYIn is populated PropOther/OtherSpecfy must be populated	MISSING DATA	REJECT
AL20S-069	If PropOther\EOYIn is populated PropOther/OtherSpecfy must be populated	MISSING DATA	REJECT
AL20S-070	If PropOther\BOYAll is populated PropOther/OtherSpecfy must be populated	MISSING DATA	REJECT
AL20S-071	If PropOther\EOYAll is populated PropOther/OtherSpecfy must be populated	MISSING DATA	REJECT
AL20S-072	If PropLessConstruction\BOYIn is populated then PropLessConstruction\BOYAll must be populated.	MISSING DATA	REJECT
AL20S-073	If PropLessConstruction\EOYIn is populated then PropLessConstruction\EOYAll must be populated.	MISSING DATA	REJECT
AL20S-074	PropTotal\BOYIn must equal the sum of PropInventories\BOYIn, PropLand\BOYIn, PropFurnFixt\BOYIn, PropMachEquip\BOYIn, PropBuild\BOYIn, PropIldbAndIrbAtCost\BOYIn, PropGovernment\BOYIn, PropOther\BOYIn less PropLessConstruction\BOYIn.	MATH ERROR	REJECT
AL20S-075	PropTotal\EOYIn must equal the sum of PropInventories\EOYIn, PropLand\EOYIn, PropFurnFixt\EOYIn, PropMachEquip\EOYIn, PropBuild\EOYIn, PropIldbAndIrbAtCost\EOYIn, PropGovernment\EOYIn, PropOther\EOYIn less PropLessConstruction\EOYIn.	MATH ERROR	REJECT
AL20S-076	PropTotal\BOYAll must equal the sum of PropAllventories\BOYAll, PropLand\BOYAll, PropFurnFixt\BOYAll, PropMachEquip\BOYAll, PropBuild\BOYAll, PropIldbAndIrbAtCost\BOYAll, PropGovernment\BOYAll, PropOther\BOYAll less PropLessConstruction\BOYAll.	MATH ERROR	REJECT
AL20S-077	PropTotal\EOYAll must equal the sum of PropAllventories\EOYAll, PropLand\EOYAll, PropFurnFixt\EOYAll, PropMachEquip\EOYAll, PropBuild\EOYAll, PropIldbAndIrbAtCost\EOYAll, PropGovernment\EOYAll, PropOther\EOYAll less PropLessConstruction\EOYAll.	MATH ERROR	REJECT
AL20S-078	AvgOwnedProp/InState must equal the sum of PropTotal\BOYIn and PropTotal\EOYIn divided by 2.	MATH ERROR	REJECT
AL20S-079	AvgOwnedProp/Everywhere must equal the sum of PropTotal\BOYAll and PropTotal\EOYAll divided by 2.	MATH ERROR	REJECT
AL20S-080	AnnualRentOrLease/InState must equal RentOrLeaseExpense/InState multiplied by 8.	MATH ERROR	REJECT
AL20S-081	If RentOrLeaseExpense/InState is populated then RentOrLeaseExpense/Everywhere must be populated	MISSING DATA	REJECT
AL20S-082	AnnualRentOrLease/Everywhere must equal RentOrLeaseExpense/Everywhere multiplied by 8.	MATH ERROR	REJECT

Error Code	Rule/Validation	Error Category	Severity
AL20S-083	TotalAverageProp/InState must equal the sum of AvgOwnedProp/InState and AnnualRentOrLease/InState.	MATH ERROR	REJECT
AL20S-084	TotalAverageProp/Everywhere must equal the sum of AvgOwnedProp/Everywhere and AnnualRentOrLease/Everywhere.	MATH ERROR	REJECT
AL20S-085	TotalAverageProp/Ratio must equal TotalAverageProp/InState divided by TotalAverageProp/Everywhere.	MATH ERROR	REJECT
AL20S-086	PayPayroll/Ratio must equal PayPayroll/InState divided by PayPayroll/Everywhere.	MATH ERROR	REJECT
AL20S-087	SalesGrossReceipts/InState must equal the sum of SalesDeliveredOrShipped/InState and SalesStateOrigin/InState.	MATH ERROR	REJECT
AL20S-088	If SalesGrossReceipts/InState is populated then SalesGrossReceipts/Everywhere must be populated	MISSING DATA	REJECT
AL20S-089	If SalesCapitalOrdinaryGains/Instate is populated then SalesCapitalOrdinaryGains/Everywhere must be populated	MISSING DATA	REJECT
AL20S-090	If SalesGrossReceiptsInterest/Instate is populated then SalesGrossReceiptsInterest/Everywhere must be populated	MISSING DATA	REJECT
AL20S-091	If SalesRentalsOfProperty/Instate is populated then SalesRentalsOfProperty/Everywhere must be populated	MISSING DATA	REJECT
AL20S-092	If SalesOtherBusReceipts/Everywhere has a non-zero value SalesOtherDetail must be populated.	MISSING DATA	REJECT
AL20S-093	If SalesOtherBusReceipts/Everywhere has a non-zero value SalesOtherDetail1120Line must be populated.	MISSING DATA	REJECT
AL20S-094	If SalesOtherBusReceipts/Instate is populated then SalesOtherBusReceipts/Everywhere must be populated	MISSING DATA	REJECT
AL20S-095	SalesGrossReceiptsSum/InState must equal the sum of SalesGrossReceipts/InState, SalesCapitalOrdinaryGains/InState, SalesGrossReceiptsInterest/InState, SalesRentalsOfProperty/InState, and SalesOtherBusReceipts/InState.	MATH ERROR	REJECT
AL20S-096	SalesGrossReceiptsSum/Everywhere must equal the sum of SalesGrossReceipts/Everywhere, SalesCapitalOrdinaryGains/Everywhere, SalesGrossReceiptsInterest/Everywhere, SalesRentalsOfProperty/Everywhere, and SalesOtherBusReceipts/Everywhere.	MATH ERROR	REJECT
AL20S-097	SalesGrossReceiptsSum/Ratio must equal the quotient of SalesGrossReceiptsSum/InState divided by SalesGrossReceiptsSum/Everywhere.	MATH ERROR	REJECT
AL20S-098	StateNonSeparatelyStatedIncome must equal the sum of IncomeApportionedState and TotNonSeparateNonBusinessIncomeLoss\NetDirectAllocState.	MATH ERROR	REJECT
AL20S-099	Net SeparatelyStatedItems must equal the sum of CharitableContributions\FederalAmount, OilAndGasDepletion\FederalAmount, Section179Depreciation\FederalAmount, CasualtyLosses\FederalAmount, NetPortfolioIncomeLoss\FederalAmount, and OtherSeparatelyStatedItems\FederalAmount.	MATH ERROR	REJECT
AL20S-100	/ApportSeparatelyStatedItems must equal the product of /NetSeparatelyStatedItems multiplied by /TotApportFraction.	MATH ERROR	REJECT
AL20S-101	If /TotSeparateNonBusIncomeLoss/NetDirectAllocState is populated a statement in .pdf format named SeparateNonBusiness.pdf must be attached identifying the nature and amounts of the separately stated nonbusiness items.	MISSING DOCUMENT	REJECT
AL20S-102	StateTaxableIncomeAdj must equal the sum of StateNonSeparatelyStatedIncome, ApportSeparatelyStatedItems and TotSeparateNonBusinessIncomeLoss.	MATH ERROR	REJECT
AL20S-103	AdjustedFedIncome must equal the sum of StateNonSeparatelyStatedIncome and TotSeparateNonBusinessIncomeLoss\NetDirectAllocEverywhere.	MATH ERROR	REJECT
AL20S-104	FITApportionmentFactor must equal the product of StateTaxableIncomeAdj divided by AdjustedFedIncome.	MATH ERROR	REJECT
AL20S-105	FITDeductionApportionedToState must equal the product of FedIncTaxDed multiplied by FITApportionmentFactor.	MATH ERROR	REJECT
AL20S-106	NetNonSeparatelyStatedIncLoss must equal the sum of FederalOrdinaryIncome and NetReconciliationItems.	MATH ERROR	REJECT
AL20S-107	Not Used		

Error Code	Rule/Validation	Error Category	Severity
AL20S-108	ApportionableIncome must equal the sum of NetNonSeparatelyStatedIncLoss and TotNonSeparateNonBusinessIncomeLoss\NetDirectAllocEverywhere.	MATH ERROR	REJECT
AL20S-109	IncomeApportionedState must equal the product of ApportionableIncome multiplied by TotApportFraction.	MATH ERROR	REJECT
AL20S-110	Not Used		
AL20S-111	NetNonSeparatelyStatedIncLoss must equal the sum of FederalOrdinaryIncome and NetReconcilingItems.	MATH ERROR	REJECT
AL20S-112	Not Used		
AL20S-113	/StateAccumulatedAdjustmentsEnd/AccumAdjAcct must equal the sum of /StateAccumulatedAdjustmentsBeg/AccumAdjAcct, /NetNonSeparatelyStatedIncLoss, /NetSeparatelyStatedItems, DedExpenses/FedIncTaxDed, /TotSeparateNonBusinessIncomeLoss/NetDirectAllocEverywhere, /OtherAdjustmentsI, and /Distributions.	MATH ERROR	REJECT
AL20S-114	If /EmployerEducationCrdt has a non-zero value then EmployerEducationCredit.pdf must be attached. This PDF should include a copy of the document of approval along with a detailed schedule computing the credit.	MISSING DOCUMENT	REJECT
AL20S-115	If CoalTaxCrdt is populated a detailed schedule of computations called CoalTaxCredit.pdf must be submitted in .pdf format.	MISSING DOCUMENT	REJECT
AL20S-116	Required element a "C", "A" or "O" must be transmitted.	MISSING DATA	REJECT
AL20S-117	Required data element StateReturnInfo/BusinessActivity/OperationsDescriptionInState not transmitted.	MISSING DATA	REJECT
AL20S-118	Required data element ContactPerson\FirstName not transmitted	MISSING DATA	REJECT
AL20S-119	Required data element ContactPerson\LastName not transmitted	MISSING DATA	REJECT
AL20S-120	Required data element ContactPerson\PhoneNumber not transmitted	MISSING DATA	REJECT
AL20S-121	Required data element AccountingRecordsLocAddress/USAddress/AddressLine1 not transmitted.	MISSING DATA	REJECT
AL20S-122	Required data element AccountingRecordsLocAddress/USAddress/City not transmitted.	MISSING DATA	REJECT
AL20S-123	Required data element AccountingRecordsLocAddress/USAddress/State not transmitted.	MISSING DATA	REJECT
AL20S-124	Required data element AccountingRecordsLocAddress/USAddress/Zip Code not transmitted.	MISSING DATA	REJECT
AL20S-125	StateNonseparatelyStatedIncome must equal the sum of IncomeApportionedState plus TotNonSeparateNonBusinessIncomeLoss\NetDirectAllocState.	MATH ERROR	REJECT
AL20S-126	CharitableContributions\PerStateLaw must equal CharitableContributions\FederalAmount multiplied by TotApportionFraction.	MATH ERROR	REJECT
AL20S-127	OilAndGasDepletion\PerStateLaw must equal OilAndGasDepletion\FederalAmount multiplied by TotApportionFraction.	MATH ERROR	REJECT
AL20S-128	Section179Depreciation\PerStateLaw must equal Section179Depreciation\FederalAmount multiplied by TotApportionFraction.	MATH ERROR	REJECT
AL20S-129	CasualtyLosses\PerStateLaw must equal CasualtyLosses\FederalAmount multiplied by TotApportionFraction.	MATH ERROR	REJECT
AL20S-130	GrossPortfolioIncomeLoss\PerStateLaw must equal GrossPortfolioIncomeLoss\FederalAmount multiplied by TotApportionFraction.	MATH ERROR	REJECT
AL20S-131	PortfolioIncomeInterestExp\PerStateLaw must equal PortfolioIncomeInterestExp\FederalAmount multiplied by TotApportionFraction.	MATH ERROR	REJECT
AL20S-132	OtherExpensePortfolioIncome\PerStateLaw must equal OtherExpensePortfolioIncome\FederalAmount multiplied by TotApportionFraction.	MATH ERROR	REJECT
AL20S-133	OtherSeparatelyStatedItems\PerStateLaw must equal OtherSeparatelyStatedItems\FederalAmount multiplied by TotApportionFraction.	MATH ERROR	REJECT
AL20S-134	Not Used		
AL20S-135	Not Used		
AL20S-136	FITDeductionApportionedToState must equal FedIncTaxDed multiplied by FITApportionmentFactor.	MATH ERROR	REJECT
AL20S-137	StateExemptIncome\PerStateLaw must equal StateExemptIncome\FederalAmount multiplied by TotApportionFraction.	MATH ERROR	REJECT

Error Code	Rule/Validation	Error Category	Severity
AL20S-138	Officer\FirstName should be populated with the name of the corporate officer signing the AL8453C.	MISSING DATA	REJECT
AL20S-139	Officer\LastName should be populated with the name of the corporate officer signing the AL8453C.	MISSING DATA	REJECT
AL20S-140	Required data element Officer/DateSigned not transmitted.	MISSING DATA	REJECT
AL20S-141	Required data element Officer/PhoneNumber not transmitted.	MISSING DATA	REJECT
AL20S-142	Required data element Officer/SSN not transmitted.	MISSING DATA	REJECT
AL20S-143	If Preparer\AuthorizeDiscuss is populated then Preparer\PreparerName must be populated.	MISSING DATA	REJECT
AL20S-144	If Preparer/PreparerName is populated then Preparer/PhoneNumber must be populated.	MISSING DATA	REJECT
AL20S-145	If Preparer/PreparerName is populated then Preparer/DatesSignedPrepared must be populated.	MISSING DATA	REJECT
AL20S-146	If Preparer/PreparerName is populated then either Preparer/SSN or Preparer/PTIN must be populated.	MISSING DATA	REJECT
AL20S-147	If Preparer/PreparerName is populated then Preparer/FirmName/BusinessNameLine1 must be populated.	MISSING DATA	REJECT
AL20S-148	If Preparer/PreparerName is populated then Preparer/FEIN must be populated.	MISSING DATA	REJECT
AL20S-149	If Preparer/PreparerName is populated then Preparer/PreparerAddress/USAddress/AddressLine1 must be populated.	MISSING DATA	REJECT
AL20S-150	If Preparer/PreparerName is populated then Preparer/PreparerAddress/USAddress/ZipCode must be populated.	MISSING DATA	REJECT
AL20S-151	If Preparer/PreparerName is populated then Preparer/PreparerAddress/USAddress/City must be populated.	MISSING DATA	REJECT
AL20S-152	If Preparer/PreparerName is populated then Preparer/PreparerAddress/USAddress/State must be populated.	MISSING DATA	REJECT
AL20S-153	One of the following must be populated ShareholderPartnerData/SCorplndicator or ShareholderPartnerData/SubChapterKIndicator.	MISSING DATA	REJECT
AL20S-154	If AmendedK1 is populated return will be rejected - Amended returns will not be accepted electronically	MISSING DATA	REJECT
AL20S-155	Required data element TaxYearEndDate not transmitted.	MISSING DATA	REJECT
AL20S-156	Required data element CorporationName/BusinessNameLine1 not transmitted.	MISSING DATA	REJECT
AL20S-157	Required data element Address/USAddress/AddressLine1 not transmitted.	MISSING DATA	REJECT
AL20S-158	Required data element Address/USAddress/City not transmitted.	MISSING DATA	REJECT
AL20S-159	Required data element Address/USAddress/State not transmitted	MISSING DATA	REJECT
AL20S-160	Required data element Address/USAddress/ZipCode not transmitted.	MISSING DATA	REJECT
AL20S-161	Required data element ShareholderID not transmitted	MISSING DATA	REJECT
AL20S-162	Either ShareholderName/PersonData/FirstName and ShareholderName/PersonData/LastName must be transmitted or ShareholderName/BusinessData/Name/BusinessNameLine1 must be transmitted	MISSING DATA	REJECT
AL20S-163	Required data element ShareholdersAddress/USAddress/AddressLine1 not transmitted.	MISSING DATA	REJECT
AL20S-164	Required data element ShareholdersAddress/USAddress/City not transmitted.	MISSING DATA	REJECT
AL20S-165	Required data element ShareholdersAddress/USAddress/State not transmitted.	MISSING DATA	REJECT
AL20S-166	Required data element ShareholdersAddress/USAddress/ZipCode not transmitted.	MISSING DATA	REJECT
AL20S-167	Either ShareholderPartnerData/GeneralPartner or ShareholderPartnerData/SubChapterKIndicator/LimitedPartner must be populated.	MISSING DATA	REJECT
AL20S-168	ShareholderPartnerData/ShareholderName/TypeOfEntity must be populated	MISSING DATA	REJECT
AL20S-169	Required data element ShareholderPercent not transmitted.	MISSING DATA	REJECT
AL20S-170	If StateOfLegalResidence is not equal Alabama, then ShareholderNonResident must be populated	MISSING DATA	REJECT
AL20S-171	If ShareholderNonResident is populated then StateOfLegalResidence must be populated.	MISSING DATA	REJECT
AL20S-172	Required data element ShareholderBasis not transmitted.	MISSING DATA	REJECT
AL20S-173	If ShareholderPartnerData\StateAdditionalInformation is more than 40 characters enter "STMT" and a PDF named ShareholderNotes.pdf must be submitted .	MISSING DOCUMENT	REJECT

Error Code	Rule/Validation	Error Category	Severity
AL20S-174	If /ShareholderPartnerDistribution/StateAdditionalInformation/List is more than 40 characters enter "STMT" and a PDF named StateAdditionalInformation.pdf must be submitted.	MISSING DOCUMENT	REJECT
AL20S-175	Required Data Element TaxYearEndDate not transmitted	MISSING DATA	REJECT
AL20S-176	If /ShareholderPartnerData/NonResidentAgreement is populated then /NonResidentAgreementData/NonResidentID/TINType must be populated	MISSING DATA	REJECT
AL20S-177	If /ShareholderPartnerData/NonResidentAgreement is populated then /NonResidentAgreementData/NonResidentID/TINTypeValue must be populated	MISSING DATA	REJECT
AL20S-178	If /ShareholderPartnerData/NonResidentAgreement is populated then /NonResidentAgreementData/NonResidentAnnualTaxPeriod must be populated.	MISSING DATA	REJECT
AL20S-179	If /ShareholderPartnerData/NonResidentAgreement is populated then /NonResidentAgreementData/NonResidentName must be populated.	MISSING DATA	REJECT
AL20S-180	If /ShareholderPartnerData/NonResidentAgreement is populated then /NonResidentAgreementData/LegalResidenceAddress/USAddress/AddressLine1 must be populated.	MISSING DATA	REJECT
AL20S-181	If /ShareholderPartnerData/NonResidentAgreement is populated then /NonResidentAgreementData/LegalResidenceAddress/USAddress/City must be populated.	MISSING DATA	REJECT
AL20S-182	If /ShareholderPartnerData/NonResidentAgreement is populated then /NonResidentAgreementData/LegalResidenceAddress/USAddress/State must be populated.	MISSING DATA	REJECT
AL20S-183	If /ShareholderPartnerData/NonResidentAgreement is populated then /NonResidentAgreementData/LegalResidenceAddress/USAddress/ZipCode must be populated.	MISSING DATA	REJECT
AL20S-184	If /ShareholderPartnerData/NonResidentAgreement is populated then /NonResidentAgreementData/NonResidentEntityType must be populated.	MISSING DATA	REJECT
AL20S-185	Default is 20060101 unless FiscalTaxYear or ShortTaxYear is populated - must be 20060101 or later.	MISSING DATA	REJECT
AL20S-186	Default is 20061231 unless FiscalTaxYear or ShortTaxYear is populated.	MISSING DATA	REJECT
AL20S-187	If MultiStateCorpApport is NOT populated then TotApportFraction must be 100%	MISSING DATA	REJECT
AL20S-188	Not Used		
AL20S-189	Not Used		
AL20S-190	Not Used		
AL20S-191	If ShareholderBasis is populated then at least one of the following fields must be populated: /ShareholderPartnerDistribution/StateAdjustedIncome/DistributiveShareAmount, /ShareholderPartnerDistribution/StateApportFedGuaranteedPmts/DistributiveShareAmount, /ShareholderPartnerDistribution/StateSec179ExpenseDeduction/DistributiveShareAmount, /ShareholderPartnerDistribution/InvestmentInterestExpenses/DistributiveShareAmount, /ShareholderPartnerDistribution/InvestmentIncome/DistributiveShareAmount, /ShareholderPartnerDistribution/InvestmentExpense/DistributiveShareAmount, /ShareholderPartnerDistribution/StateCharitableContribs/DistributiveShareAmount, /ShareholderPartnerDistribution/StateOtherDeductions/DistributiveShareAmount, /ShareholderPartnerDistribution/StateCompositPayment/DistributiveShareAmount, /ShareholderPartnerDistribution/USIncomeTaxPaid/DistributiveShareAmount, /ShareholderPartnerDistribution/StateCasualtyLosses/DistributiveShareAmount, /ShareholderPartnerDistribution/WithdrawalsAndDistributions/DistributiveShareAmount, /ShareholderPartnerDistribution/OilAndGasDepletion/DistributiveShareAmount, /Shareholder	MISSING DATA	REJECT
AL20S-192	If ShareholderPartnerData\StateAdditionalInformation = "STMT" a PDF named ShareholderNotes.pdf must be submitted.	MISSING DOCUMENT	REJECT
AL20S-193	If /ShareholderPartnerDistribution/StateAdditionalInformation/List = "STMT" a PDF named StateAdditionalInformation.pdf must be submitted.	MISSING DOCUMENT	REJECT
AL20S-194	If /OtherExpensePortfolioIncome/FederalAmount is populated then a statement in PDF Format named OtherExpenses.pdf identifying the nature and amounts of the other expenses must be submitted.	MISSING DOCUMENT	MISSING DOCUMENT
AL20S-195	StateNonSeparatelyStatedIncome should also equal the sum of all \ShareholderPartnerDistribution\StateAdjustedIncome\DistributiveShareAmount	MATH ERROR	REJECT

Error Code	Rule/Validation	Error Category	Severity
AL20S-196	CharitableContributions/PerStateLaw should also equal the sum of \ShareholderPartnerDistribution\StateCharitableContribs\DistributiveShareAmount	MATH ERROR	REJECT
AL20S-197	OilAndGasDepletion/PerStateLaw should also equal the sum of \ShareholderPartnerDistribution\OilAndGasDepletion\DistributiveShareAmount	MATH ERROR	REJECT
AL20S-198	Section179Depreciation/PerStateLaw should also equal the sum of \ShareholderPartnerDistribution\StateSec179ExpenseDeduction\DistributiveShareAmount	MATH ERROR	REJECT
AL20S-199	CasualtyLosses/PerStateLaw should also equal the sum of \ShareholderPartnerDistribution\StateCasualtyLosses\DistributiveShareAmount	MATH ERROR	REJECT
AL20S-200	GrossPortfolioIncomeLoss/PerStateLaw should also equal the sum of all \ShareholderPartnerDistribution\InvestmentIncome\DistributiveShareAmount	MATH ERROR	REJECT
AL20S-201	PortfolioIncomeInterestExp/PerStateLaw should also equal the sum of all \ShareholderPartnerDistribution\InvestmentInterestExpenses\DistributiveShareAmount	MATH ERROR	REJECT
AL20S-202	OtherExpensePortfolioIncome/PerStateLaw should also equal the sum of all \ShareholderPartnerDistribution\InvestmentIncome\DistributiveShareAmount	MATH ERROR	REJECT
AL20S-203	OtherSeparatelyStatedItems/PerStateLaw should also equal the sum of all \ShareholderPartnerDistribution\StateOtherDeductions\DistributiveShareAmount	MATH ERROR	REJECT
AL20S-204	\TotSeparateNonBusIncomeLoss/NetDirectAllocState should also equal the sum of all \ShareholderPartnerDistribution\SeparatelyStatedNonBusiness\DistributiveShareAmount	MATH ERROR	REJECT
AL20S-205	/TaxPayments/CompositePayment should equal the sum of all \ShareholderPartnerDistribution\StateCompositPayment\DistributiveShareAmount	MATH ERROR	REJECT
AL20S-206	FITDeductionApportionedToState should also equal the sum of all \ShareholderPartnerDistribution\USIncomeTaxPaid\DistributiveShareAmount	MATH ERROR	REJECT
AL20S-207	StateExemptIncome/PerStateLaw should also equal the sum of all \ShareholderPartnerDistribution\StateExemptIncome\DistributiveShareAmount	MATH ERROR	REJECT
AL20S-208	/StateReturnInfo/Distributions should equal the sum of all \ShareholderPartnerDistribution\WithdrawalsAndDistributions\DistributiveShareAmount	MATH ERROR	REJECT
AL20S-900	DUPLICATE RETURN		REJECT
AL20S-1000	SoftwareDeveloper/DeveloperId is not an approved software vendor.		REJECT

AL 65 ERROR CODES

AL_65BusinessRules 2006v1.1.xls

65 Error Codes - Only

Error Code	Rule/Validation	Error Category	Severity
AL65-001	Required data element SoftwareDeveloper/DeveloperId not transmitted	MISSING DATA	REJECT
AL65-002	Not Used		
AL65-003	Required data element Transmitter/TransmitterID not transmitted	MISSING DATA	REJECT
AL65-004	One of the following data elements must be populated CalendarYearFilerIndicator, FiscalTaxYear or ShortPeriodReturnIndicator.	MISSING DATA	REJECT
AL65-005	TaxYearBeginDate - Default is 20060101 unless FiscalTaxYear or ShortTaxYear is populated - must be 20060101 or later.	INCORRECT DATA	REJECT
AL65-006	Required data element TaxYearBeginDate not transmitted	MISSING DATA	REJECT
AL65-007	TaxYearEndDate - Default is 20061231 unless FiscalTaxYear or ShortTaxYear is populated.	INCORRECT DATA	REJECT
AL65-008	Required data element TaxYearEndDate not transmitted.	MISSING DATA	REJECT
AL65-009	If AmendedReturnIndicator is populated return will be rejected - Amended returns will not be accepted electronically.	INCORRECT DATA	REJECT
AL65-010	One of the following data elements must be populated GeneralPartnershipIndicator, LimitedPartnershipIndicator or LLC LLPIndicator.	MISSING DATA	REJECT
AL65-011	Required data element BusinessActivity/BusinessActivityCode/Code not transmitted.	MISSING DATA	REJECT
AL65-012	Required data element FEIN not transmitted.	MISSING DATA	REJECT
AL65-013	Required data element CorporationName/BusinessNameLine1 not transmitted.	MISSING DATA	REJECT
AL65-014	Required data element Address/USAddress/AddressLine1 not transmitted.	MISSING DATA	REJECT
AL65-015	Required data element Address/USAddress/City not transmitted.	MISSING DATA	REJECT
AL65-016	Required data element Address/USAddress/State not transmitted	MISSING DATA	REJECT
AL65-017	Required data element Address/USAddress/ZipCode not transmitted.	MISSING DATA	REJECT
AL65-018	Required data element TotalMembers not transmitted	MISSING DATA	REJECT
AL65-019	Required data element StateOfFormation not transmitted.	MISSING DATA	REJECT
AL65-020	Required data element HdrCode/BusinessActivity/OperationsDescriptionInState not transmitted.	MISSING DATA	REJECT
AL65-021	If StateOfFormation is not equal to "AL" DateQualifiedInState must be transmitted.	MISSING DATA	REJECT
AL65-022	Required data element TotalAssetsFederalReturn not transmitted.	MISSING DATA	REJECT
AL65-023	Required data element TotalFederalIncome not transmitted.	MISSING DATA	REJECT
AL65-024	Required data element TotalDeductionsFederalReturn not transmitted.	MISSING DATA	REJECT
AL65-025	Required data element FederalOrdinaryIncome not transmitted. Required data element can be zero.	MISSING DATA	REJECT
AL65-026	NetReconcilingItems must equal the sum of NetCapitalGainLoss, JobCreditAdjustment, StateAndLocalIncomeTaxes, NetIncRentRealEstateActiv, NetIncomeRental, NetGainLossIRC1231, DepreciationAdjustment, and OtherReconciliationItems.	MATH ERROR	REJECT
AL65-027	NetNonseparatelyStatedIncLoss must equal the sum of FederalOrdinaryIncome and NetReconcilingItems.	MATH ERROR	REJECT
AL65-028	NetSeparatelyStatedItems must equal the sum of CharitableContributions/FederalAmount, OilAndGasDepletion/FederalAmount, Section179Depreciation/FederalAmount, CasualtyLosses/FederalAmount, NetPortfolioIncomeLoss/FederalAmount, and OtherSeparatelyStatedItems/FederalAmount.	MATH ERROR	REJECT
AL65-029	AdjustedIncome must equal the sum of NetNonSeparatelyStatedIncLoss and NetSeparatelyStatedItems.	MATH ERROR	REJECT
AL65-030	IF MultiStateCorpApport is NOT populated then TotApportFraction must be 100%	INCORRECT DATA	REJECT
AL65-031	If MultiStateCorpApport is populated then TotApportFraction must equal the sum of TotalAverageProp/Ratio PayPayroll/Ratio and SalesGrossReceiptsSum/Ratio divided by 3. (If TotalAverageProp/Everywhere is equal to zero then the factor is not utilized in the production of income, it shall be eliminated and the denominator reduced by 1; if PayPayroll/Everywhere is equal to zero then the factor is not utilized in the production of income, it shall be eliminated and the denominator reduced by 1; if SalesGrossReceiptsSum/Everywhere is equal to zero then the factor is not utilized in the production of income, it shall be eliminated and the denominator reduced by 1.	MATH ERROR	REJECT
AL65-032	StateNonSeparatelyStatedIncome must equal the sum of IncomeApportionedState and AllNonBusinessIncome/TotNonSeparateNonBusIncomeLoss/NetDirectAllocState.	MATH ERROR	REJECT
AL65-033	Required data element Officer/FirstName not transmitted. Should be populated with the name of the officer/partner signing the AL8453C.	MISSING DATA	REJECT
AL65-034	Required data element Officer/LastName not transmitted. Should be populated with the name of the officer/partner signing the AL8453C.	MISSING DATA	REJECT

Error Code	Rule/Validation	Error Category	Severity
AL65-035	Required data element Officer/DateSigned must be transmitted.	MISSING DATA	REJECT
AL65-036	Required data element Officer/PhoneNumber must be transmitted.	MISSING DATA	REJECT
AL65-037	Required data element Officer/SSN must be transmitted.	MISSING DATA	REJECT
AL65-038	IF Preparer/AuthorizeDiscuss is populated then Preparer/PreparerName must be populated.	MISSING DATA	REJECT
AL65-039	If Preparer/PreparerName is populated then Preparer/PhoneNumber must be populated.	MISSING DATA	REJECT
AL65-040	If Preparer/PreparerName is populated then Preparer/DateSignedPrepared must be populated.	MISSING DATA	REJECT
AL65-041	If Preparer/PreparerName is populated then either Preparer/SSN or Preparer/PTIN must be populated.	MISSING DATA	REJECT
AL65-042	If Preparer/PreparerName is populated then Preparer/FirmName/BusinessNameLine1 must be populated	MISSING DATA	REJECT
AL65-043	If Preparer/PreparerName is populated then Preparer/FEIN must be populated.	MISSING DATA	REJECT
AL65-044	If Preparer/PreparerName is populated then Preparer/Address/USAddress/AddressLine1 must be populated.	MISSING DATA	REJECT
AL65-045	If Preparer/PreparerName is populated then Preparer/Address/USAddress/City must be populated.	MISSING DATA	REJECT
AL65-046	If Preparer/PreparerName is populated then Preparer/Address/USAddress/State must be populated.	MISSING DATA	REJECT
AL65-047	If Preparer/PreparerName is populated then Preparer/Address/USAddress/ZipCode must be populated.	MISSING DATA	REJECT
AL65-048	If AllNonBusinessIncome/NonSeparateNonBusIncomeLoss/GrossAmount, AllNonBusinessIncome/NonSeparateNonBusIncomeLoss/GrossAmountState, AllNonBusinessIncome/NonSeparateNonBusIncomeLoss/RelatedExpenses, or AllNonBusinessIncome/NonSeparateNonBusIncomeLoss/RelatedExpensesState is populated then AllNonBusinessIncome/NonSeparateNonBusIncomeLoss/DirectAllocDescription must be populated.	MISSING DATA	REJECT
AL65-049	If AllNonBusinessIncome/NonSeparateNonBusIncomeLoss/GrossAmountState is populated then AllNonBusinessIncome/NonSeparateNonBusIncomeLoss/GrossAmount must be populated/transmitted.	MISSING DATA	REJECT
AL65-050	If AllNonBusinessIncome/NonSeparateNonBusIncomeLoss/RelatedExpensesState is populated then AllNonBusinessIncome/NonSeparateNonBusIncomeLoss/RelatedExpenses must be populated/transmitted.	MISSING DATA	REJECT
AL65-051	AllNonBusinessIncome/NonSeparateNonBusIncomeLoss/NetDirectAllocEverywhere must equal AllNonBusinessIncome/NonSeparateNonBusIncomeLoss/GrossAmount minus AllNonBusinessIncome/NonSeparateNonBusIncomeLoss/RelatedExpenses.	MATH ERROR	REJECT
AL65-052	AllNonBusinessIncome/NonSeparateNonBusIncomeLoss/NetDirectAllocState must equal AllNonBusinessIncome/NonSeparateNonBusIncomeLoss/GrossAmountState minus AllNonBusinessIncome/NonSeparateNonBusIncomeLoss/RelatedExpensesState.	MATH ERROR	REJECT
AL65-053	/TotNonSeparateNonBusIncomeLoss/NetDirectAllocEverywhere must equal the sum of all /NonSeparateNonBusIncomeLoss/NetDirectAllocEverywhere data elements.	MATH ERROR	REJECT
AL65-054	/TotNonSeparateNonBusIncomeLoss/NetDirectAllocState must equal the sum of all /NonSeparateNonBusIncomeLoss/NetDirectAllocState data elements.	MATH ERROR	REJECT
AL65-055	If AllNonBusinessIncome/SeparateNonBusinessIncomeLoss/GrossAmount, AllNonBusinessIncome/SeparateNonBusinessIncomeLoss/GrossAmountState, AllNonBusinessIncome/SeparateNonBusinessIncomeLoss/RelatedExpenses, or AllNonBusinessIncome/SeparateNonBusinessIncomeLoss/RelatedExpensesState is populated then AllNonBusinessIncome/SeparateNonBusinessIncomeLoss/DirectAllocDescription must be populated/transmitted.	MISSING DATA	REJECT
AL65-056	If AllNonBusinessIncome/SeparateNonBusinessIncomeLoss/GrossAmountState is populated then AllNonBusinessIncome/SeparateNonBusinessIncomeLoss/GrossAmount must be populated/transmitted.	MISSING DATA	REJECT

Error Code	Rule/Validation	Error Category	Severity
AL65-057	If AllNonBusinessIncome/SeparateNonBusinessIncomeLoss/RelatedExpensesState is populated then AllNonBusinessIncome/SeparateNonBusinessIncomeLoss/RelatedExpenses must be populated.	MISSING DATA	REJECT
AL65-058	AllNonBusinessIncome/SeparateNonBusinessIncomeLoss/NetDirectAllocEverywhere must equal AllNonBusinessIncome/SeparateNonBusinessIncomeLoss/GrossAmount minus AllNonBusinessIncome/SeparateNonBusinessIncomeLoss/RelatedExpenses.	MATH ERROR	REJECT
AL65-059	AllNonBusinessIncome/SeparateNonBusinessIncomeLoss/NetDirectAllocState must equal AllNonBusinessIncome/SeparateNonBusinessIncomeLoss/GrossAmountState minus AllNonBusinessIncome/SeparateNonBusinessIncomeLoss/RelatedExpensesState.	MATH ERROR	REJECT
AL65-060	/TotSeparateNonBusIncomeLoss/NetDirectAllocEverywhere must equal the sum of all /SeparateNonBusinessIncomeLoss/NetDirectAllocEverywhere data elements.	MATH ERROR	REJECT
AL65-061	/TotSeparateNonBusIncomeLoss/NetDirectAllocState must equal the sum of all /SeparateNonBusinessIncomeLoss/NetDirectAllocState data elements.	MATH ERROR	REJECT
AL65-062	If PropInventories/BOYIn is populated then PropInventories/BOYAll must be populated.	MISSING DATA	REJECT
AL65-063	If PropInventories/EOYIn is populated then PropInventories/EOYAll must be populated.	MISSING DATA	REJECT
AL65-064	If PropLand/BOYIn is populated then PropLand/BOYAll must be populated.	MISSING DATA	REJECT
AL65-065	If PropLand/EOYIn is populated then PropLand/EOYAll must be populated.	MISSING DATA	REJECT
AL65-066	If PropFurnFixt/BOYIn is populated then PropFurnFixt/BOYAll must be populated.	MISSING DATA	REJECT
AL65-067	If PropFurnFixt/EOYIn is populated then PropFurnFixt/EOYAll must be populated.	MISSING DATA	REJECT
AL65-068	If PropMachEquip/BOYIn is populated then PropMachEquip/BOYAll must be populated.	MISSING DATA	REJECT
AL65-069	If PropMachEquip/EOYIn is populated then PropMachEquip/EOYAll must be populated.	MISSING DATA	REJECT
AL65-070	If PropBuild/BOYIn is populated then PropBuild/BOYAll must be populated.	MISSING DATA	REJECT
AL65-071	If PropBuild/EOYIn is populated then PropBuild/EOYAll must be populated.	MISSING DATA	REJECT
AL65-072	If PropIdbAndIrbAtCost/BOYIn is populated then PropIdbAndIrbAtCost/BOYAll must be populated.	MISSING DATA	REJECT
AL65-073	If PropIdbAndIrbAtCost/EOYIn is populated then PropIdbAndIrbAtCost/EOYAll must be populated.	MISSING DATA	REJECT
AL65-074	If PropGovernment/BOYIn is populated then PropGovernment/BOYAll must be populated.	MISSING DATA	REJECT
AL65-075	If PropGovernment/EOYIn is populated then PropGovernment/EOYAll must be populated.	MISSING DATA	REJECT
AL65-076	If PropOther/OtherSpecify is more than 5 characters enter "STMT" and a PDF named SchedCOtherProperty.pdf must be submitted.	MISSING DOCUMENT	REJECT
AL65-077	If PropOther/BOYIn is populated PropOther/OtherSpecify must be populated	MISSING DATA	REJECT
AL65-078	If PropOther/EOYIn is populated PropOther/OtherSpecify must be populated	MISSING DATA	REJECT
AL65-079	If AllProperty/PropOther/BOYIn is populated then AllProperty/PropOther/BOYAll must be populated.	MISSING DATA	REJECT
AL65-080	If PropOther/BOYAll is populated PropOther/OtherSpecify must be populated	MISSING DATA	REJECT
AL65-081	If AllProperty/PropOther/EOYIn is populated then AllProperty/PropOther/EOYAll must be populated.	MISSING DATA	REJECT
AL65-082	If PropOther/EOYAll is populated PropOther/OtherSpecify must be populated	MISSING DATA	REJECT
AL65-083	If PropLessConstruction/BOYIn is populated then PropLessConstruction/BOYAll must be populated.	MISSING DATA	REJECT
AL65-084	If PropLessConstruction/EOYIn is populated then PropLessConstruction/EOYAll must be populated.	MISSING DATA	REJECT
AL65-085	PropTotal/BOYIn must equal the sum of PropInventories/BOYIn, PropLand/BOYIn, PropFurnFixt/BOYIn, PropMachEquip/BOYIn, PropBuild/BOYIn, PropIdbAndIrbAtCost/BOYIn, PropGovernment/BOYIn, PropOther/BOYIn less PropLessConstruction/BOYIn.	MATH ERROR	REJECT
AL65-086	PropTotal/EOYIn must equal the sum of PropInventories/EOYIn, PropLand/EOYIn, PropFurnFixt/EOYIn, PropMachEquip/EOYIn, PropBuild/EOYIn, PropIdbAndIrbAtCost/EOYIn, PropGovernment/EOYIn, PropOther/EOYIn less PropLessConstruction/EOYIn.	MATH ERROR	REJECT

Error Code	Rule/Validation	Error Category	Severity
AL65-087	PropTotal/BOYAll must equal the sum of PropInventories/BOYAll, PropLand/BOYAll, PropFurnFixt/BOYAll, PropMachEquip/BOYAll, PropBuild/BOYAll, PropIdbAndIrbAtCost/BOYAll, PropGovernment/BOYAll, PropOther/BOYAll less PropLessConstruction/BOYAll.	MATH ERROR	REJECT
AL65-088	PropTotal/EOYAll must equal the sum of PropInventories/EOYAll, PropLand/EOYAll, PropFurnFixt/EOYAll, PropMachEquip/EOYAll, PropBuild/EOYAll, PropIdbAndIrbAtCost/EOYAll, PropGovernment/EOYAll, PropOther/EOYAll less PropLessConstruction/EOYAll.	MATH ERROR	REJECT
AL65-089	AvgOwnedProp/InState must equal the sum of PropTotal/BOYIn and PropTotal/EOYIn divided by 2.	MATH ERROR	REJECT
AL65-090	AvgOwnedProp/Everywhere must equal the sum of PropTotal/BOYAll and PropTotal/EOYAll divided by 2.	MATH ERROR	REJECT
AL65-091	AnnualRentOrLease/InState must equal RentOrLeaseExpense/InState multiplied by 8.	MATH ERROR	REJECT
AL65-092	If RentOrLeaseExpense/InState is populated then RentOrLeaseExpense/Everywhere must be populated	MISSING DATA	REJECT
AL65-093	AnnualRentOrLease/Everywhere must equal RentOrLeaseExpense/Everywhere multiplied by 8.	MATH ERROR	REJECT
AL65-094	TotalAverageProp/InState must equal the sum of AvgOwnedProp/InState and AnnualRentOrLease/InState.	MATH ERROR	REJECT
AL65-095	TotalAverageProp/Everywhere must equal the sum of AvgOwnedProp/Everywhere and AnnualRentOrLease/Everywhere.	MATH ERROR	REJECT
AL65-096	TotalAverageProp/Ratio must equal TotalAverageProp/InState divided by TotalAverageProp/Everywhere.	MATH ERROR	REJECT
AL65-097	If PayPayroll/InState is populated then PayPayroll/Everywhere must be populated.	MISSING DATA	REJECT
AL65-098	PayPayroll/Ratio must equal PayPayroll/InState divided by PayPayroll/Everywhere.	MATH ERROR	REJECT
AL65-099	SalesGrossReceipts/InState must equal the sum of SalesDeliveredOrShipped/InState and SalesStateOrigin/InState.	MATH ERROR	REJECT
AL65-100	If SalesGrossReceipts/InState is populated then SalesGrossReceipts/Everywhere must be populated	MISSING DATA	REJECT
AL65-101	If SalesCapitalOrdinaryGains/InState is populated then SalesCapitalOrdinaryGains/Everywhere must be populated	MISSING DATA	REJECT
AL65-102	If SalesGrossReceiptsInterest/InState is populated then SalesGrossReceiptsInterest/Everywhere must be populated	MISSING DATA	REJECT
AL65-103	If SalesRentalsOfProperty/InState is populated then SalesRentalsOfProperty/Everywhere must be populated	MISSING DATA	REJECT
AL65-104	If SalesOtherBusReceipts/Everywhere has a non-zero value SalesOtherDetail must be populated.	MISSING DATA	REJECT
AL65-105	If SalesOtherBusReceipts/Everywhere has a non-zero value SalesOtherDetail1120Line must be populated.	MISSING DATA	REJECT
AL65-106	If SalesOtherBusReceipts/InState is populated then SalesOtherBusReceipts/Everywhere must be populated	MISSING DATA	REJECT
AL65-107	SalesGrossReceiptsSum/InState must equal the sum of SalesGrossReceipts/InState, SalesCapitalOrdinaryGains/InState, SalesGrossReceiptsInterest/InState, SalesRentalsOfProperty/InState, and SalesOtherBusReceipts/InState.	MATH ERROR	REJECT
AL65-108	SalesGrossReceiptsSum/Everywhere must equal the sum of SalesGrossReceipts/Everywhere, SalesCapitalOrdinaryGains/Everywhere, SalesGrossReceiptsInterest/Everywhere, SalesRentalsOfProperty/Everywhere, and SalesOtherBusReceipts/Everywhere.	MATH ERROR	REJECT
AL65-109	SalesGrossReceiptsSum/Ratio must equal the quotient of SalesGrossReceiptsSum/InState divided by SalesGrossReceiptsSum/Everywhere.	MATH ERROR	REJECT
AL65-110	ApportionableIncome must equal the sum of NetNonSeparatelyStatedIncLoss and TotNonSeparateNonBusIncomeLoss/NetDirectAllocEverywhere	MATH ERROR	REJECT
AL65-111	IncomeApportionedState must equal the product of ApportionableIncome multiplied by TotApportFraction.	MATH ERROR	REJECT
AL65-112	Not Used		
AL65-113	Required element a "C", "A" or "O" must be transmitted.	MISSING DATA	REJECT
AL65-114	If IrsAuditIndicator is populated then IrsAuditListYears must be populated.	MISSING DATA	REJECT
AL65-115	Required data element GeneralInformation/StateReturnInfo/BusinessActivity/OperationsDescriptionInState not transmitted.	MISSING DATA	REJECT

Error Code	Rule/Validation	Error Category	Severity
AL65-116	IF DissolvedIndicator or SoldIndicator or IncorporatedIndicator is populated then NatureOfChange must be populated	MISSING DATA	REJECT
AL65-117	Required data element AccountingRecordsLocAddress/USAddress/AddressLine1 not transmitted.	MISSING DATA	REJECT
AL65-118	Required data element AccountingRecordsLocAddress/USAddress/City not transmitted.	MISSING DATA	REJECT
AL65-119	Required data element AccountingRecordsLocAddress/USAddress/State not transmitted.	MISSING DATA	REJECT
AL65-120	Required data element AccountingRecordsLocAddress/USAddress/Zip Code not transmitted.	MISSING DATA	REJECT
AL65-121	If StateBusPrivTaxFiled is populated then required data element NamePrivilegeTaxReturn/EIN must be transmitted.	MISSING DATA	REJECT
AL65-122	If StateBusPrivTaxFiled is populated then required data element NamePrivilegeTaxReturn/BusinessNameLine1 must be transmitted.	MISSING DATA	REJECT
AL65-123	StateNonSeparatelyStatedIncome must equal the sum of IncomeApportionedState plus TotNonSeparateNonBusIncomeLoss/NetDirectAllocState.	MATH ERROR	REJECT
AL65-124	StateNonSeparatelyStatedIncome should also equal the sum of all \ShareholderPartnerDistribution\StateAdjustedIncome\DistributiveShareAmount	MATH ERROR	REJECT
AL65-125	CharitableContributions/PerStateLaw must equal CharitableContributions/FederalAmount multiplied by TotApportionFraction.	MATH ERROR	REJECT
AL65-126	CharitableContributions/PerStateLaw should also equal the sum of \ShareholderPartnerDistribution\StateCharitableContribs\DistributiveShareAmount	MATH ERROR	REJECT
AL65-127	OilAndGasDepletion/PerStateLaw must equal OilAndGasDepletion/FederalAmount multiplied by TotApportionFraction	MATH ERROR	REJECT
AL65-128	OilAndGasDepletion/PerStateLaw should also equal the sum of \ShareholderPartnerDistribution\OilAndGasDepletion\DistributiveShareAmount	MATH ERROR	REJECT
AL65-129	Section179Depreciation/PerStateLaw must equal Section179Depreciation/FederalAmount multiplied by TotApportionFraction	MATH ERROR	REJECT
AL65-130	Section179Depreciation/PerStateLaw should also equal the sum of \ShareholderPartnerDistribution\StateSec179ExpenseDeduction\DistributiveShareAmount	MATH ERROR	REJECT
AL65-131	CasualtyLosses/PerStateLaw must equal CasualtyLosses/FederalAmount multiplied by TotApportionFraction.	MATH ERROR	REJECT
AL65-132	CasualtyLosses/PerStateLaw should also equal the sum of \ShareholderPartnerDistribution\StateCasualtyLosses\DistributiveShareAmount	MATH ERROR	REJECT
AL65-133	GrossPortfolioIncomeLoss/PerStateLaw must equal GrossPortfolioIncomeLoss/FederalAmount multiplied by TotApportionFraction.	MATH ERROR	REJECT
AL65-134	GrossPortfolioIncomeLoss/PerStateLaw should also equal the sum of all \ShareholderPartnerDistribution\InvestmentIncome\DistributiveShareAmount	MATH ERROR	REJECT
AL65-135	PortfolioIncomeInterestExp/PerStateLaw must equal PortfolioIncomeInterestExp/FederalAmount multiplied by TotApportionFraction.	MATH ERROR	REJECT
AL65-136	PortfolioIncomeInterestExp/PerStateLaw should also equal the sum of all \ShareholderPartnerDistribution\InvestmentInterestExpenses\DistributiveShareAmount	MATH ERROR	REJECT
AL65-137	OtherExpensePortfolioIncome/PerStateLaw must equal OtherExpensePortfolioIncome/FederalAmount multiplied by TotApportionFraction.	MATH ERROR	REJECT
AL65-138	OtherExpensePortfolioIncome/PerStateLaw should also equal the sum of all \ShareholderPartnerDistribution\InvestmentIncome\DistributiveShareAmount	MATH ERROR	REJECT
AL65-139	OtherSeparatelyStatedItems/PerStateLaw must equal OtherSeparatelyStatedItems/FederalAmount multiplied by TotApportionFraction.	MATH ERROR	REJECT
AL65-140	OtherSeparatelyStatedItems/PerStateLaw should also equal the sum of all \ShareholderPartnerDistribution\StateOtherDeductions\DistributiveShareAmount	MATH ERROR	REJECT
AL65-141	/TotSeparateNonBusIncomeLoss/NetDirectAllocState should also equal the sum of all \ShareholderPartnerDistribution\SeparatelyStatedNonBusiness\DistributiveShareAmount	MATH ERROR	REJECT
AL65-142	FedTaxPaid/PerStateLaw must equal FedTaxPaid/FederalAmount multiplied by TotApportionFraction.	MATH ERROR	REJECT
AL65-143	FedTaxPaid/PerStateLaw should also equal the sum of all \ShareholderPartnerDistribution\USIncomeTaxPaid\DistributiveShareAmount	MATH ERROR	REJECT
AL65-144	StateExemptIncome/PerStateLaw must equal StateExemptIncome/FederalAmount multiplied by TotApportionFraction.	MATH ERROR	REJECT

Error Code	Rule/Validation	Error Category	Severity
AL65-145	StateExemptIncome/PerStateLaw should also equal the sum of all \ShareholderPartnerDistribution\StateExemptIncome\DistributiveShareAmount	MATH ERROR	REJECT
AL65-146	GuaranteedPayments/PerStateLaw must equal GuaranteedPayments/FederalAmount multiplied by TotApportionFraction.	MATH ERROR	REJECT
AL65-147	GuaranteedPayments/PerStateLaw should also equal the sum of all \ShareholderPartnerDistribution\StateApportFedGuaranteedPmts\DistributiveShareAmount	MATH ERROR	REJECT
AL65-148	One of the following checkboxes must be populated SCorporIndicator or SubChapterKIndicator.	MISSING DATA	REJECT
AL65-149	If AmendedK1 is populated return will be rejected - Amended returns will not be accepted electronically	INCORRECT DATA	REJECT
AL65-150	Required data element ShareholderID not transmitted	MISSING DATA	REJECT
AL65-151	Either ShareholderName/PersonData/FirstName and ShareholderName/PersonData/LastName must be transmitted or ShareholderName/BusinessData/Name/BusinessNameLine1 must be transmitted	MISSING DATA	REJECT
AL65-152	Required data element ShareholdersAddress/USAddress/AddressLine1 not transmitted.	MISSING DATA	REJECT
AL65-153	Required data element ShareholdersCity/USAddress/City not transmitted.	MISSING DATA	REJECT
AL65-154	Required data element ShareholdersState/USAddress/State not transmitted.	MISSING DATA	REJECT
AL65-155	Required data element ShareholdersZip/USAddress/ZipCode not transmitted.	MISSING DATA	REJECT
AL65-156	Either /ShareholderPartner/ShareholderPartnerData/GeneralPartner or /ShareholderPartner/ShareholderPartnerData/LimitedPartner must be populated	MISSING DATA	REJECT
AL65-157	Required data element ShareholderPartnerData/ShareholderName/TypeOfEntity not transmitted.	MISSING DATA	REJECT
AL65-158	Required data element ApplicablePercentage not transmitted.	MISSING DATA	REJECT
AL65-159	If ShareholderNonResident is populated then StateOfLegalResidence must be populated.	MISSING DATA	REJECT
AL65-160	If ShareholderBasis is populated then at least one of the following fields must be populated: /ShareholderPartnerDistribution/StateAdjustedIncome/DistributiveShareAmount, /ShareholderPartnerDistribution/StateApportFedGuaranteedPmts/DistributiveShareAmount, /ShareholderPartnerDistribution/StateSec179ExpenseDeduction/DistributiveShareAmount, /ShareholderPartnerDistribution/InvestmentInterestExpenses/DistributiveShareAmount, /ShareholderPartnerDistribution/InvestmentIncome/DistributiveShareAmount, /ShareholderPartnerDistribution//InvestmentExpense/DistributiveShareAmount, /ShareholderPartnerDistribution/StateCharitableContribs/DistributiveShareAmount, /ShareholderPartnerDistribution/StateOtherDeductions/DistributiveShareAmount, /ShareholderPartnerDistribution/StateCompositPayment/DistributiveShareAmount, /ShareholderPartnerDistribution/USIncomeTaxPaid/DistributiveShareAmount, /ShareholderPartnerDistribution/StateCasualtyLosses/DistributiveShareAmount, /ShareholderPartnerDistribution/WithdrawalsAndDistributions/DistributiveShareAmount, /ShareholderPartnerDistribution/OilAndGasDepletion/DistributiveShareAmount, /ShareholderPar	MISSING DATA	REJECT
AL65-161	Required data element ShareholderBasis not transmitted.	MISSING DATA	REJECT
AL65-162	If ShareholderPartnerData\StateAdditionalInformation is more than 40 characters enter "STMT" and a PDF named ShareholderNotes.pdf must be submitted .	MISSING DOCUMENT	REJECT
AL65-163	If /ShareholderPartnerDistribution/StateAdditionalInformation/List is more than 20 characters enter "STMT" and a PDF named StateAdditionalInformation.pdf must be submitted.	MISSING DOCUMENT	REJECT
AL65-164	If /ShareholderPartner/ShareholderPartnerData/NonResidentAgreement is populated then /AnnualTaxPeriod must be populated.	MISSING DATA	REJECT
AL65-165	If /ShareholderPartner/ShareholderPartnerData/NonResidentAgreement is populated then /ShareholderPartner/NonResidentAgreementData/NonResidentID/TINType must be populated.	MISSING DATA	REJECT
AL65-166	If /ShareholderPartner/ShareholderPartnerData/NonResidentAgreement is populated then /ShareholderPartner/NonResidentAgreementData/NonResidentID/TINTypeValue must be populated.	MISSING DATA	REJECT

Error Code	Rule/Validation	Error Category	Severity
AL65-167	If /ShareholderPartner/ShareholderPartnerData/NonResidentAgreement is populated then /ShareholderPartner/NonResidentAgreementData/NonResidentAnnualTaxPeriod must be populated.	MISSING DATA	REJECT
AL65-168	If /ShareholderPartner/ShareholderPartnerData/NonResidentAgreement is populated then /ShareholderPartner/NonResidentAgreementData/NonResidentName must be populated.	MISSING DATA	REJECT
AL65-169	If /ShareholderPartner/ShareholderPartnerData/NonResidentAgreement is populated then /ShareholderPartner/NonResidentAgreementData/LegalResidenceAddress/USAddress/AddressLine1 must be populated.	MISSING DATA	REJECT
AL65-170	If /ShareholderPartner/ShareholderPartnerData/NonResidentAgreement is populated then /ShareholderPartner/NonResidentAgreementData/LegalResidenceAddress/USAddress/City must be populated.	MISSING DATA	REJECT
AL65-171	If /ShareholderPartner/ShareholderPartnerData/NonResidentAgreement is populated then /ShareholderPartner/NonResidentAgreementData/LegalResidenceAddress/USAddress/State must be populated.	MISSING DATA	REJECT
AL65-172	If /ShareholderPartner/ShareholderPartnerData/NonResidentAgreement is populated then /ShareholderPartner/NonResidentAgreementData/LegalResidenceAddress/USAddress/ZipCode must be populated.	MISSING DATA	REJECT
AL65-173	If /ShareholderPartner/ShareholderPartnerData/NonResidentAgreement then /ShareholderPartner/NonResidentAgreementData/NonResidentEntityType must be populated.	MISSING DATA	REJECT
AL65-174	/TaxPayments/CompositePayment should equal the sum of all \ShareholderPartnerDistribution\StateCompositPayment\DistributiveShareAmount	MATH ERROR	REJECT
AL65-175	/StateReturnInfo/Distributions should equal the sum of all \ShareholderPartnerDistribution\WithdrawalsAndDistributions\DistributiveShareAmount	MATH ERROR	REJECT
AL65-176	Required data element FormType must be 65.	MISSING OR INCORRECT DATA	REJECT
AL65-177	If /OtherExpensePortfolioIncome/FederalAmount is populated then a statement in PDF Format named OtherExpenses.pdf identifying the nature and amounts of the other expenses must be submitted.	MISSING DOCUMENT	MISSING DOCUMENT
AL65-178	If /TotSeparateNonBusIncomeLoss/NetDirectAllocState is populated a statement in .pdf format named SeparateNonBusiness.pdf must be attached identifying the nature and amounts of the separately stated nonbusiness items.	MISSING DOCUMENT	MISSING DOCUMENT
AL65-900	DUPLICATE RETURN		REJECT
AL65-1000	SoftwareDeveloper/DeveloperId is not an approved software vendor.		REJECT

AL PTE-C ERROR CODES

AL_PTE-CBusinessRules 2006v1.1.xls

PTE-C Error Codes - Only

Error Code	Rule/Validation	Error Category	Severity
AL-PTEC-001	/ReturnDataState/FEIN must be the same as /ReturnDataState/BusinessEntity/Header/HdrIDNumber/FEIN	DATA MISMATCH	REJECT
AL-PTEC-002	Required data element /ReturnDataState/FEIN not transmitted	MISSING DATA	REJECT
AL-PTEC-003	Required data element /ReturnDataState/NameControl not transmitted	MISSING DATA	REJECT
AL-PTEC-004	Not Used		
AL-PTEC-005	FormType must be PTEC	INCORRECT DATA	REJECT
AL-PTEC-006	Required data element SoftwareDeveloper/DeveloperId not transmitted	MISSING DATA	REJECT
AL-PTEC-007	Not Used		
AL-PTEC-008	Required data element SoftwareDeveloper/VersionID not transmitted	MISSING DATA	REJECT
AL-PTEC-009	Required data element TaxYearBeginDate not transmitted	MISSING DATA	REJECT
AL-PTEC-010	Default is 2006-01-01 unless FiscalTaxYear or ShortPeriodReturnIndicator is populated - must 2006-01-01 or later.	INCORRECT DATA	REJECT
AL-PTEC-011	Required data element TaxYearEndDate not transmitted	MISSING DATA	REJECT
AL-PTEC-012	Default is 2006-12-31 unless FiscalTaxYear or ShortPeriodReturnIndicator is populated.	INCORRECT DATA	REJECT
AL-PTEC-013	One of the following checkboxes must be populated CalendarYearFilerIndicator, FiscalTaxYear or ShortPeriodReturnIndicator.	MISSING DATA	REJECT
AL-PTEC-014	One of the following checkboxes must be populated SCorplIndicator or SubChapterKIndicator.	MISSING DATA	REJECT
AL-PTEC-015	If AmendedReturnIndicator is populated REJECT - Amended returns will not be accepted electronically	UNSUPPORTED	REJECT
AL-PTEC-016	Required data element FEIN not transmitted	MISSING DATA	REJECT
AL-PTEC-017	Required data element BusinessActivity\BusinessActivityCode\Code not transmitted	MISSING DATA	REJECT
AL-PTEC-018	Required data element CorporationName/BusinessNameLine1 not transmitted	MISSING DATA	REJECT
AL-PTEC-019	Required data element Address/USAddress/AddressLine1 not transmitted	MISSING DATA	REJECT
AL-PTEC-020	Required data element Address/USAddress/City not transmitted	MISSING DATA	REJECT
AL-PTEC-021	Required data element Address/USAddress/State not transmitted	MISSING DATA	REJECT
AL-PTEC-022	Required data element Address/USAddress/ZipCode not transmitted	MISSING DATA	REJECT
AL-PTEC-023	Required data element TotalMembers not transmitted.	MISSING DATA	REJECT
AL-PTEC-024	Required data element NonResidentCompositeMembers not transmitted.	MISSING DATA	REJECT
AL-PTEC-025	CompositeTaxDue/NonCorporateShare must equal the sum of all NonResCompositeDistribution/NonCorporateShare.	MATH ERROR	REJECT
AL-PTEC-026	CompositeTaxDue/CorporateShare must equal the sum of all NonResCompositeDistribution/CorporateShare.	MATH ERROR	REJECT
AL-PTEC-027	If CompositeTaxDueNonCorporateShare is populated then CompositeTotalDue/NonCorporateShare must equal the sum of CompositeTaxDue/NonCorporateShare, CompositeInterestDue/NonCorporateShare, and CompositePenaltyDue/NonCorporateShare.	MATH ERROR	REJECT
AL-PTEC-028	If CompositeTaxDueCorporateShare is populated then CompositeTotalDue/CorporateShare must equal the sum of CompositeTaxDue/CorporateShare, CompositeInterestDue/CorporateShare, and CompositePenaltyDue/CorporateShare.	MATH ERROR	REJECT
AL-PTEC-029	If /CompositePaymentsClaimed/NonCorporateShare or /CompositePaymentsClaimed/CorporateShare is populated then CompositePaymentFEIN must be populated	MISSING DATA	REJECT
AL-PTEC-030	If /CompositePaymentsClaimed/NonCorporateShare or /CompositePaymentsClaimed/CorporateShare is populated then CompositePaymentPayee must be populated	MISSING DATA	REJECT
AL-PTEC-031	TotalCompositePmtsCredits/NonCorporateShare must equal the sum of CompositePriorYearOverpayment/NonCorporateShare, CompositeExtEstPmts/NonCorporateShare, and CompositePaymentsClaimed/NonCorporateShare.	MATH ERROR	REJECT
AL-PTEC-032	TotalCompositePmtsCredits/CorporateShare must equal the sum of CompositePriorYearOverpayment/CorporateShare, CompositeExtEstPmts/CorporateShare, and CompositePaymentsClaimed/CorporateShare.	MATH ERROR	REJECT

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AL-PTEC-033	NetCompositeBalanceDue/NonCorporateShare must equal the result of CompositeTotalDue/NonCorporateShare less TotalCompositePmtsCredits/NonCorporateShare.	MATH ERROR	REJECT
AL-PTEC-034	NetCompositeBalanceDue/CorporateShare must equal the result of CompositeTotalDue/CorporateShare less TotalCompositePmtsCredits/CorporateShare.	MATH ERROR	REJECT
AL-PTEC-035	If the sum of NetCompositeBalanceDue/NonCorporateShare and NetCompositeBalanceDue/CorporateShare is negative (<0), then TotalOverpayment must equal sum of NetCompositeBalanceDue/NonCorporateShare and NetCompositeBalanceDue/CorporateShare.	MATH ERROR	REJECT
AL-PTEC-036	If TotalOverpayment is populated then either CompositeOverpmtCreditedNxtYr or CompositeOverpaymentRefunded must be populated.	MISSING DATA	REJECT
AL-PTEC-037	/Officer/FirstName should be populated with the first name of the corporate officer signing the AL8453-C.	MISSING DATA	REJECT
AL-PTEC-038	/Officer/LastName should be populated with the last name of the corporate officer signing the AL8453-C.	MISSING DATA	REJECT
AL-PTEC-039	Required data element Officer/Title not transmitted	MISSING DATA	REJECT
AL-PTEC-040	Required data element Officer/DateSigned not transmitted	MISSING DATA	REJECT
AL-PTEC-041	Required data element Officer/PhoneNumber not transmitted	MISSING DATA	REJECT
AL-PTEC-042	IFPreparer\AuthorizeDiscuss is populated then Preparer\PreparerName must be populated.	MISSING DATA	REJECT
AL-PTEC-043	If /Preparer/PTIN or /Preparer/SSN is populated then Preparer/PreparerName must be populated	MISSING DATA	REJECT
AL-PTEC-044	If /Preparer/PTIN or /Preparer/SSN is populated then /Preparer/PhoneNumber Must be populated	MISSING DATA	REJECT
AL-PTEC-045	If /Preparer/PTIN or /Preparer/SSN is populated then Preparer/DateSignedPrepared Must be populated	MISSING DATA	REJECT
AL-PTEC-046	If /Preparer/PreparerName is populated then /Preparer/PTIN or /Preparer/SSN Must be populated	MISSING DATA	REJECT
AL-PTEC-047	If /Preparer/PTIN or /Preparer/SSN is populated then /Preparer/FirmName Must be populated	MISSING DATA	REJECT
AL-PTEC-048	If /Preparer/FirmName is populated then /Preparer/FEIN Must be populated	MISSING DATA	REJECT
AL-PTEC-049	If /Preparer/PTIN or /Preparer/SSN is populated then /Preparer/PreparerAddress/USAddress/AddressLine1 Must be populated	MISSING DATA	REJECT
AL-PTEC-050	If /Preparer/PTIN or /Preparer/SSN is populated then /Preparer/PreparerAddress/USAddress/City Must be populated	MISSING DATA	REJECT
AL-PTEC-051	If /Preparer/PTIN or /Preparer/SSN is populated then /Preparer/PreparerAddress/USAddress/State Must be populated	MISSING DATA	REJECT
AL-PTEC-052	If /Preparer/PTIN or /Preparer/SSN is populated then /Preparer/PreparerAddress/USAddress/ZipCode Must be populated	MISSING DATA	REJECT
AL-PTEC-053	Required data element NonResCompositeDistribution/ShareholderName not transmitted.	MISSING DATA	REJECT
AL-PTEC-054	Required data element NonResCompositeDistribution/ShareholderAddress/USAddress/AddressLine1 not transmitted.	MISSING DATA	REJECT
AL-PTEC-055	Required data element NonResCompositeDistribution/ShareholderAddress/USAddress/City not transmitted.	MISSING DATA	REJECT
AL-PTEC-056	Required data element NonResCompositeDistribution/ShareholderAddress/USAddress/State not transmitted.	MISSING DATA	REJECT
AL-PTEC-057	Required data element NonResCompositeDistribution/ShareholderAddress/USAddress/ZipCode not transmitted.	MISSING DATA	REJECT
AL-PTEC-058	Required data element NonResCompositeDistribution/ShareholderID\TinType not transmitted.	MISSING DATA	REJECT

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AL-PTEC-059	Required data element NonResCompositeDistribution/ShareholderID\TinTypeValue not transmitted.	MISSING DATA	REJECT
AL-PTEC-060	Required data element NonResCompositeDistribution/EntityType not transmitted.	MISSING DATA	REJECT
AL-PTEC-061	NonResCompositeDistribution/ShareholdersTotalIncome must equal the sum of NonResCompositeDistribution/NonSeparatelyStatedIncomeItems and NonResCompositeDistribution/GuaranteedPayments.	MATH ERROR	REJECT
AL-PTEC-062	If NonResCompositeDistribution/EntityType not equal to Corporation, then NonResCompositeDistribution/NonCorporateShare must equal the product NonResCompositeDistribution/ShareholdersTotalIncome multiplied by 5%.	MATH ERROR	REJECT
AL-PTEC-063	If NonResCompositeDistribution/EntityType is equal to Corporation then NonResCompositeDistribution/CorporateShare must equal the product NonResCompositeDistribution/ShareholdersTotalIncome multiplied by 6.5%.	MATH ERROR	REJECT
AL-PTEC-064	TotOwnersShareNonSeparateInc must equal the sum of all NonResCompositeDistribution/NonSeparateIncome.	MATH ERROR	REJECT
AL-PTEC-065	TotOwnersGuaranteedPmts must equal the sum of all NonResCompositeDistribution/GuaranteedPayments.	MATH ERROR	REJECT
AL-PTEC-066	TotOwnersTotalIncome must equal the sum of all NonResCompositeDistribution/ShareholdersTotalIncome.	MATH ERROR	REJECT
AL-PTEC-067	TotOwnersTotalIncome must equal the sum of TotOwnersShareNonSeparateInc and NonResCompositeDistribution/GuaranteedPayments	MATH ERROR	REJECT
AL-PTEC-068	NonResidentCompositeMembers should equal the count of all CompositeShareholderData/NonResCompositeDistribution/ShareholderName	MISSING DATA	REJECT
AL-PTEC-900	DUPLICATE RETURN		REJECT
AL-PTEC-1000	SoftwareDeveloper/DeveloperId is not an approved software vendor.		REJECT